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FROM THE PRESIDENT

A watchdog's job is never done



Scott Hennig shennig@taxpayer.com

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RETURN UNDELIVERABLE **CANADIAN ADDRESSES TO:** CANADIAN TAXPAYERS FEDERATION 501, 2201 11th Ave. REGINA, SK S4P 0J8

hope this finds you healthy and safe. Not to worry, this column isn't offering any medical advice. The last thing you need is another non-expert telling you to wash your hands and not hoard all of the toilet paper.

This was not the lead editorial I thought I'd be writing a week earlier. The Teddy Awards had just come out (pg. 20-25) and I was looking forward to sharing behind the scenes stories about this year's awards. But then COVID-19 hit and things changed seemingly overnight.

Yet, that doesn't mean we should lay down arms as taxpayers and let crisis overtake good judgment. We've seen some of this movie before. We saw it at a different level with SARS and on a different issue with the 2008 financial crisis.

While it's important that the government do what it can to protect its citizens from disease and financial ruin, good decision-making is always necessary. Paying \$3 million every year to store expired surgical masks purchased more than a decade ago in the wake of the SARS crisis (like the Ontario government has been doing), isn't the smartest move. Nor is unprecedented stimulus spending on questionable infrastructure projects like a shoe museum or circus school (thank you, Canada's Economic Action Plan).

Let there be no doubt that our public officials are deeply concerned about the health and economic crisis facing Canada. But even at the best of times our politicians too often find inventive ways to hurt our economy and waste precious tax dollars. The last time Canada faced an economic crisis in 2008, government borrowing hit unprecedented levels.

For the Canadian Taxpayers Federation, our mission does not change, despite the evolving situation. In the coming months we will give our politicians a lot of leeway when

they take steps to protect the health and safety of Canadians, but we will not endorse a blank cheque to fulfil every pork-barrelling politician's dreams.

It's more important than ever that taxpayers have a watchdog to ensure money is being spent wisely.

Around the CTF, we too are taking steps to ensure the health and safety of our employees, agents and donors. Our staff have been working from home, and we have insisted that our agents not visit any CTF donors in person. We pride ourselves on

While it's important that the government do what it can to protect its citizens from disease and financial ruin, good decision-making is always necessary.

being one of the few organizations in Canada where the majority of our donors get an in-person meeting with a representative each year. However under the current circumstances, if you are open to an over-the-telephone meeting or email contact in place of an in-person meeting this year, please reach out to us at 1-800-667-7933 or email admin@taxpaver.com and we will gladly arrange that.

I have no doubt that we will all weather this storm.

Ok, I can't resist; one piece of nonexpert advice: back issues of The Taxpayer make excellent reading material if you're stuck in quarantine. Stay safe! 🚺

Extending your hand to the next generation



taxpayer

WINTER/SPRING 2020

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The 2020 Teddy Waste Awards

Canadian Federation of Taxpayers Federal Director Aaron Wudrick and Ontario Director Jasmine Pickel joined the CTF's mascot, Porky the Waste Hater, to host the 22nd annual Teddy Waste Awards March 5 on Parliament Hill in Ottawa.



Yukon government spends thousands to throw gold in creek



Alberta court shoots down Trudeau's carbon tax



Charmaine Stick receives the TaxFighter Award

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LETTERS TO THE EDITOR



Richmond Hill, Ont.

totally agree with Paige MacPherson Γ"Pay government unions only what taxpayers can afford," The Taxpayer, Summer 2019] that "ability to pay" legislation should be introduced for government union arbitration to protect taxpayers from unaffordable outcomes. Referencing the private sector should also be taken into account, because there is absolutely no reason why government sectors are compensated much more generously.

When Ontario's government is trying to reduce overwhelming debt by tight-

ening budgets, all government sectors are expected to comply for fairness' sake. Unfortunately, unions don't usually comply responsibly and simply reject anything less. How is it a "negotiation" if a union's demand is not completely entertained and a never-ending strike will follow? Above all, wasn't it the original union goal to save the grassroots from being abused by their employers, instead of helping those already earning a decent income to forever ask for more? **Wally Cheung** taxpayer



y husband and I were born in the 1930s and are horrified by the spending, borrowing, debts, etc. today. We were raised without credit cards and had the philosophy of "save up until you can pay for things you want to have."

Newly married folks today want a new house right away and they go out and get it on credit. We married in 1961 and finally saved up to get a house of our own 15 years later, with both of us working to earn our way and doing without a lot of things.

We and our two children still do with-

out until we have the money. Stay out of debt and, if you use a credit card, pay it off before interest is charged. We know things have changed and a lot of citizens think nothing of being in debt, so politicians are not alone and no wonder the voters vote for the money-spenders.

I started earning a living at 16, washing pots and pans in a hospital scullery, and to this day have never even been to Hawaii. But we don't owe anvone anything.

What should we do with the many seniors who didn't save for retirement?

Many travelled extensively, gambled, smoked and drank ... so now they get government handouts for dental, vision, lodging, etc. We pay our own way and at times I resent having to subsidize every one of them.

The younger people need to learn about debt, not to rely on credit — it snowballs up the line to politicians! Kudos to your group for trying to make all generations more aware of how it snowballs out of hand. The attitude to debt starts at home and the philosophy practised there.

> **Audrev E. Smith** Red Deer, Alta.

he current Liberal government is proud to cite "net debt to GDP" as iustification for running high deficits during an economic expansion. Not only is the calculation incorrect, but if I used it in a prospectus for a securities issue it would be fraudulent misrepresentation.

The calculation deducts from gross debt (currently close to 100% of GDP) the assets of national pension plans. It does not add back in the benefit liabilities. In effect, they are deducting the assets of the Canada and Ouebec Pension Plans. Those assets are "sequestered" from the national accounts. They are not available to the government of Canada.

CPP and QPP may well be much better funded than most other G7 national pension plans, but it is as a result of plan member contributions.

> J.A. (Sandy) McIntyre Oakville, Ont.

ADVICE FOR CLIMATE WARRIORS

ver the past year, the calls for action on battling climate change have increased dramatically, but there does not seem to be a commensurate response from the population at large. If the delivery of a message is strong but the response is lacking, then the message is unconvincing.

I have had a 30-year career in the investment industry with a large portion of those years steeped in the resource industries. Investment professionals master the art of persuasion as they continuously coach people to dedicate their hard-earned net worth to a targeted venture. So, here is some (albeit free) advice for the climate-change believers to help them persuade the climate-change skeptics to take action.

Start by banning all patio heaters and like appliances. They do two things: heat the atmosphere and produce CO2. If banning straws is the first step in reducing single-use plastics, then patio heaters have to go. Same for woodstoves and open fireplaces.

Increase the carbon levy from 11 cents per litre of gasoline to \$1 per litre. Who would replace their long-range SUV with a shorter-range electric car over 11 cents per litre?

Stop the "97% of scientists agree" narrative. Consensus is not scientific proof. In the early 1600s, 97% of the smart people were sure that the sun circled the earth.

Don't have a 17-year-old scold the masses. While Greta has been excellent for morale-building for the climate change crowd, adults in the climate skeptic crowd are much more likely to resist, rather than follow, directives from an adolescent. Ditto for using entertainers and politicians.

Graphs showing planet warming as CO2 levels increase aren't convincing. Correlation does not mean causation and skeptics know it. Get some real science going. Skeptics know that the heat in a greenhouse is a result of the glass, not the CO2 concentration.

Repeal all of the fracking bans, build massive pipeline capacity and export clean natural gas to allow dozens of polluting nations to clean up their act. High school chemistry taught us that burning methane produces about one-half of the CO2 as burning oil, coal or wood for the same amount of energy produced.

Move quickly into new and better nuclear power. Thorium is the change agent. The growth in energy supply from each of oil, coal and natural gas has matched the growth in renewables over the past 15 years. Renewables by themselves cannot supply the growth in energy demand, let alone the base demand.

Actions speak louder than words. The climate change movement needs some bold action.

> John Budreski Vancouver, B.C.

t seems as though the history of our planet is no longer taught in schools, especially when we have some 17-year-old Scandinavian now leading our college students in a protest to do more about climate change.

With all our expensive and sophisticated equipment, we can't even accurately predict the weather so how can we change the weather patterns which have been taking place over the past few centuries?

Dollars from the carbon tax will not filter out air contaminants or reduce greenhouse gasses. Taxing industry is only selling a licence to pollute.

I have before me an encyclopedia which dates back to the mid-1960s. It states that through the "radiocarbon method," we know that three major ice ages and global warmings have occurred in the past millions of years with minor ones in between. Dinosaur remains found in high latitudes of Canada prove there was a much warmer period in our history than today's weather. Our Prairies being under water at one time is more proof of a previous global warming period.

On the topic of glaciers, the book states that the last warming period began about the middle of the 18th century and has progressed at various

rates since then. I am convinced that the gurus on the subject of global warming and climate change are just a few years late in their quest to slow down this act of nature.

It wasn't man's burning of fossil fuels or the emission of greenhouse gases from manufacturing industries that caused the phenomena before, so why are they being held responsible for nature's change now? Perhaps more effort should be directed at reducing waste that goes into recycling or our landfills? Recycling is just another form of remanufacturing.

One way to bring polluting industries into line is to stop buying the products that they produce. This can be done without fanfare or publicity stunts. No one can continue to make a commodity that doesn't sell but are any of these climate change warriors going to step up?

> **Clare Holford** Kelowna, B.C.



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MOUNTIES OWE AGA KHAN \$56,000 FOR TRUDEAU VACATION

The Royal Canadian Mounted Police have some outstanding bills from a controversial Trudeau family vacation.

Government documents released after a complaint to Canada's information commissioner show that the RCMP ran up a \$56,000 tab in 2017 for "accommodations/meals/jet ski rentals" on the prime minister's protection detail.

The costs were from protecting Justin Trudeau and his family during their trip to the Aga Khan's private island.

While attempts to repay the bill have been ongoing since 2017, the managers of the private island don't want to issue invoices.

The RCMP has refused to say how much of the \$56,000 was spent on jet skis, as that could reveal the number of officers used to protect the PM. However, the Mounties have said that no one but the security detail used the machines.

The trip cost Canadian taxpayers more than \$215,000, of which RCMP protection represented \$153,504.

Trudeau faced heavy criticism over the trip, and was eventually found to have broken federal rules on conflict of interest.

Source: CBC News

More taxpayer money needed for green tech subsidies, feds find

With benefits that are, so far, few and far between, the federal government is planning on spending millions more to promote green tech in Canada.

A Department of Natural Resources audit of the Energy Innovation Program, launched in 2016, found few tangible positive results so far.

Outfitted with a \$178.5-million annual budget, the program was supposed to promote clean technology such as electric cars and zero-emission homes.

The program was renewed in 2017, having spent \$268.6 million to that point.

However, auditors found there was little to show for the money spent, despite movement towards its long-term goals, citing the low cost of oil as a barrier against change.

The auditors concluded that green technology would have to be subsidized for years to reach 2030 emission targets. Corporations were also found to be enthusiastic about the program, but confused over how it was being run.

A 2018 memo from the Treasury Board had found 45 different programs, run by 11 different departments and agencies for green tech.

Source: Blacklock's Reporter

Federal loan program falling flat

A federal loan program meant to subsidize businesses in rural Canada hasn't helped more than a tenth of its

The "Community Futures Program" first launched in the 80s, has annually handed out between \$67 million and \$79 million per year though four different agencies between 2013 and 2018.

A recent evaluation of the program found that 28% of the loan recipients in those five years used the funds to start a new business. Another 28% used the money for "development of business skills," and 14% just used it to keep their business open.

Another 11% of recipients found that the loan didn't "achieve any results" for their business.

Half of the borrowers said they doubted they'd qualify for

The program's administrative costs reached \$94.3 million over the same five-year period.

The report did not estimate how many jobs were created, or disclose the rate of defaults.

The CTF has asked for a full list of loan recipients each year, along with the amounts received and the rates of repayment.

Source: Blacklock's Reporter

Hundreds of thousands in strange Ethiopian spending

Canada's consulate staff in Ethiopia spent \$145,000 on a party pavilion and decided not to tell anyone about it.

That's the finding from an audit of management practices at the diplomatic post in Addis Ababa. The audit found several issues around the purchase and construction of "large covered, pavilion-style outdoor structures."

While the pavilions were apparently meant for official visits, social events and special occasions, staff at the consulate spent the \$145,000, out of its \$2.7-million annual budget, without consulting headquarters back in Ottawa.

The decision to not consult was done to "avoid non-approval."

Construction costs were then described as routine repairs and maintenance. At the same time the pavilions were built, embassy staff were complaining about budget cuts. At one point, they had said they didn't have enough money to fix air conditioners.

The CTF has filed freedom of information requests to see what officials thought of the results and how they plan to deal with the issues.

Source: Blacklock's Reporter

\$100,000 for one pot shop job



One marijuana retail job in the Yukon cost taxpayers a dollar less than \$100,000.

The Canadian Northern Economic Development Agency sent \$99,999 to a pot shop in the village of Carmacks, the cash coming from a fund intended to benefit aboriginal people.

The money is the only publicly known federal funding

provided to a private marijuana operation since legalization.

The business getting taxpayer funds is Carmacks Hotel Limited, which runs a marijuana shop called The Pot Hole. It was set to hire one person from the start of operations, and possibly two more in the future.

It opened in December, with at least one person hired. Neither the development agency nor the federal health department have said why it was decided to support The Pot Hole. No similar subsidies are known to have been issued for tobacco smoke shops.

The CTF has requested records explaining why the decision was made.

Source: Blacklock's Reporter

Environment ministry complains about lack of computers after spending millions on computers



Environment Canada appears to be having computer problems.

Documents obtained via access to information show staff complaining about a lack of computers in 2019, even though the department was spending millions of dollars on computer equipment.

In 2012, the department bought 1,751 new computers, followed by 1,313 in 2013, a further 838 in 2014 and 4.747 more from 2015 to 2018, for a total of 8,649 laptops and desktops.

Despite the purchases, managers planned to spend another \$19.3 million for new IT equipment by 2023.

Federal government departments don't have a stellar record when it comes to equipment management.

A 2019 audit of the Department of Fisheries found spending of \$5 million per year on new equipment while around 9,514 useable surplus computers were in storage.

Federal agencies are also estimated to spend around \$1.3 billion per year on private IT consultants.

Source: Blacklock's Reporter



Library and Archives pays premium on possibly fake Hitler book



Taxpayers paid a premium for a book alleged to have been owned by Hitler.

The purchase was announced by Library and Archives Canada in early 2019.

CHARGED TO TAXPAYERS

The purchase cost \$4,522, though the volume had originally been priced at \$3,000 in 2011.

Staff questioned the merit of the purchase and it appears

as though the agency never verified whether the book was authentic prior to paying for it.

Researchers have documented numerous forgeries of Hitler bookplates.

The CTF has asked for records showing any reviews of the purchase and reviews of the book's authenticity.

Source: Blacklock's Reporter

Feds spending \$2.5 million on 'news' handouts

While much has been made over planned government bailouts of the Canadian media, federal funding is set to flow for a Toronto-based advertorial company specializing in sponsored news.

Last December, Public Works and Government Services Canada gave the green light for a contract worth \$2.5 million to News Canada Inc., which specializes in pushing out "fresh, copyright-free Canadian lifestyle content."

Past efforts by the company have included handouts saving it's "nice" to fly with cannabis in your luggage and articles linked back to Health Canada endorsing vaping.

The contract is for two years, at \$1.25 million per year with a third-vear option.

Other News Canada clients include Florida orange growers,

Marriott Hotels and Huawei Canada, which had an article focused on the benefits of its phone for a first-time user.

Various government departments have contracted the company, which claims the media will gladly disseminate its puff pieces.

The CTF has filed requests with Public Works and Government Services Canada to see why the contract was approved in the first place.

Source: Blacklock's Reporter

Feds mum on \$200-million writeoff

The federal government has written off a loan worth nearly \$200 million, but won't say what it was for.

The line item was listed among the nearly \$4 billion in debt written off for 2018-2019.

is worth precisely \$196,010,248 that was written off from

any information relating to which economic sector it involves or who received the loan.

A spokesperson for Global Affairs Canada also refused to disclose to iPolitics what the item was, but stated the writeoff was made on the recommendation that it was in Canada's best interests. It had required the signoff of ministers of both trade and finance, with the nod being given in December of 2018.

The government says it can't talk about the writeoff

The account has been used 29 different times since 2003, supposedly to secure export deals for vehicles made in Canada.

Money was also used toward the Trans Mountain Pipeline expansion and to bail out the auto sector in the last major recession.

The CTF has submitted information requests to get clarity on what happened with the loan.

MASTERCARD GETS \$49 MILLION,

There are some investments that Mastercard can't buy. For everything else, there's the Canadian taxpaver.

That's according to the federal government, announcing that the credit card giant will open a new tech research and development site in Vancouver, subsidized with \$49 million from Canada's Strategic Innovation Fund (SIF).

Mastercard is paying most of the \$510-million cost to create the centre, which will be the sixth of their global centres for R&D.

The centre is expected to create 270 jobs by 2029 and hire 100 students for co-op terms, which would equal a payment of just over \$180,000 per job.

The government has made \$2 billion in prior SIF contributions to companies from both Canada (such as CAE, BlackBerry and Maple Leaf Foods) and abroad (Siemens, Toyota and Nokia) to fund 64 projects collectively budgeted at \$43 billion.

In addition to the SIF money, Mastercard will qualify for federal and provincial R&D tax credits.

Source: The Globe and Mail



The item, described in the Public Accounts of Canada, Export Development Canada's account.

The accounts do not have an explanation for the writeoff,

due to "commercial confidentiality."

Source: iPolitics

Indigenous affairs department split-up costing billions

Dividing Indigenous and Northern Affairs Canada into two separate departments has ended up costing the federal government billions more than when it was whole.

Numbers brought up in the Senate national finance committee show that 8,315 employees now work at the two departments, compared to 4,627 at the previous organization.

The pair were split off from Indigenous and Northern Affairs in 2017, with the former responsible for land claims and federal statutes and the latter responsible for health, education and welfare.

As of 2019, the two departments have combined budgets of \$18.75 billion.

No audit of the total increase in costs has been made public to date.

Indigenous Services is meant to eventually wind down its operations as indigenous people become gradually responsible for handling appropriate programs and services.

The CTF has submitted information requests for the exact number of employees working for the two ministries since the split and their associated costs.

Source: Blacklock's Reporter

Audit finds NRC handing out sweet deals



Don't worry about competition if you're looking for money from the National Research Council.

A 2019 audit found that favoured contractors got work from the agency without needing to submit a bid, with amounts reaching up to six-figure deals.

The money was parceled out in small invoices, commonly described as contract splitting.

Under the splitting, the amounts came out just below the minimum threshold to mandate an open bid.

The audit details show an unnamed contractor submitting five invoices for the same work at a cost of \$24,878 each, while another contractor divided up an order of \$147.685 into 73 individual invoices.

At least 10% of the contracts over \$10,000 were not publicly disclosed as required.

Back in 2009, the Office of the Procurement Ombudsman said that federal contracts should only be awarded without bids in cases of national security, a "pressing emergency" or circumstances where a single company has extraordinary technical or scientific skill.

NRC management are promising reforms this year.

Source: Blacklock's Reporter [1

Revelstoke councillor resigns over council pay hikes



by James Wood Investigative

teven Cross went out with a bang.

the first time in 2019 to the city council of Revelstoke, a community in the B.C interior. He resigned in late January of 2020, in the wake of council's decision to give themselves pay increases.

The issue had been a difficult one for the city's leaders since being introduced last November by Coun. Cody Younker, who had taken issue with the salary structure for mayor and council.

Younker believed it wasn't in line with other communities of similar size in the province.

To that end, council approved raising their salaries over the next three years from \$15,000 to \$25,000 for councillors and from \$30,000 to \$75,000 for Mayor Gary Sulz.

Cross was opposed to the move and tried to put forth a motion to forgo the pay increases and instead put the money into road paving and infrastructure projects.

He had also been pressuring council to

take the raises to a thirdparty review to see if they Cross was elected for were truly needed, which Sulz opposed, saying it was unnecessary and would cost

> After council rejected the motions to cancel the raises or at least review them. Cross said he could not work with colleagues "who chose selfinterest over the mission we were all elected to serve."

the city \$30,000.

Speaking to the Canadian Taxpayers Federation about the move, Cross indicated he understood part of the reasoning behind the suggested raises, which included concerns that would-be council members were being shut out due to the pre-raise pay levels.

However, he believed council had lost its sense of putting community before self-interest.

"When we were all elected, we knew what the rates were. This wasn't an election issue a year-and-a-half ago, so what's going on now? That really bothered me, as a councillor representing taxpayers



that certainly bothered me."

Cross thinks the issue of pay raises is an area where the province should lay out the rules, given that council members and the mayor are already asked to recuse themselves from voting on matters where they have an interest.

"This just isn't right. If we have to remove ourselves from any other issue, except giving ourselves raises, how does that make any sense to the citizens?"

Cross said whenever he had proposed a third-party review, the idea had never gone anywhere. Instead, the response from mayor and council was that they had done "extensive research."

"They pulled down a CBC article on what mayors and councillors make in B.C.," said Cross.

"I don't call that extensive research and, in any event, a third-party review would be more than just benchmarking what everybody else is paying themselves. Just because Joe is making a hundred grand a year doesn't mean I should.

What's the workload? What's the expectations?"

While he believed mayor and council worked hard, Cross thought a review would be the best move when it came to figuring out the best value for money.

"If councillors were proposing very reasonable numbers. I would not spend the money on a third-party review, because it would pass the citizen test, the taxpayer test, of reasonableness with most people."

He doesn't plan to run again for local office, at the moment, but hopes to stay active in the community and keep attending council meetings.

As for what he would say to criticism of his decision and the resulting expense of a byelection, Cross argued that while it might cost \$20,000 or \$30,000, awareness of the issue is worth more.

"What would have been sacrificed was taxpaver awareness of what was going on and the fact that this council was choosing selfinterest over community," said Cross.

"And for me, to my mind, the cost of a byelection was less important than this matter of principle."

"If my resigning causes people to really think about the conflicts in the rules and core values, community over self interest, then you know what? I think I've done a good thing."

QUÉBEC TAXPAYERS TO GET MILLIONS MORE FROM HYDRO REBATE THAN INITIALLY EXPECTED

ydro-Québec is giving people even more of their money back. CTF supporters may recall a major campaign launched by CTF Québec Director Renaud Brossard in early 2019 to push the government to refund Québec-Hydro overcharges. The CTF campaign included newspaper ads in Premier François Legault's home riding, CTF supporters emailing and phoning the premier, press conferences, media stunts and a petition with more than 75.000 signatures. As a result, Legault announced \$1.5 billion would be refunded to Québec ratepayers over the next few years.

At the tail end of January, the provincial government announced that a further \$35 million in rebates from the power company would be coming to customers in the wake of the passing of Bill 34.

When first passed, Bill 34 was set to return \$500 million to customers, freeze the electricity rates in 2020 and tie them to inflation in 2021. After the rebate change, the total amount will be \$535 million.

The discount will be calculated based on electricity consumption and it will be applied in the form of a credit on future invoices. Former Hydro-Ouébec customers who were subscribers in 2018, 2019 or both will get their credit as a cheque.

DEVELOPER GETS ATTENTION WITH TRUDEAU-RIFFING BILLBOARDS

developer gave Calgary residents a laugh with a recent billboard campaign riffing off of an infamous comment from Prime Minister Justin Trudeau.

The billboards, which were put up by industrial developer and realty management company Beedie, read "Unlike Trudeau, you can balance your budget. Own this warehouse for \$0 down." Another one read "Transfer payments you can be excited about."

The company told the Western Standard the ads were aimed at addressing the pain that the oil and gas downturn has caused in Calgary, with clients saying they've been keeping a close eye on

As for the political side of the ads, the company told the magazine that the messaging was topical, rather than political.

The boards have gotten a positive response, and Beedie plans to continue to try to get investment into Alberta.





DOUBLE PENSIONS



by Colin Craig President, SecondStreet.org

hile working at the Canadian Taxpayers Federation, I helped expose how some city of Calgary employees were set to receive not one, not two, but three city

pensions upon retirement — with taxpayers paying either half the cost or the full cost of each pension.

The situation was outlandish and it left me wondering how common it is in Canada for municipal employees to receive multiple pensions upon retirement.

After starting at SecondStreet.org, I decided to look into municipal pensions in Canada more closely and obtained data from 11 major cities to find out how many employees are eligible for multiple pensions when they retire.

Keep in mind, Statistics Canada data shows that 77% of Canadians who work outside of government do not have any workplace pension. Each month they have to put aside some savings for their retirement years and hope that it grows into a healthy nest egg by the time they hit their golden years.

In government, it's the opposite.

Nearly all employees are covered by a generous pension that guarantees them a payout for as long as they live. The plans typically require taxpayers (through taxes we pay to the government) to put in at least \$1 for each \$1 put in by employees. Even the pension plan for municipal employees in Alberta describes itself as "quite generous." The pension plan's website also notes:

"... Currently, the total contributions [from the city] average almost 13% of your annual salary every year. That is a cost that really adds up over time and it is a substantial workplace benefit at a time when most Canadians have no workplace pension at all."

On top of base pensions, which are usually provided to almost all full-time employees, what cities such as Calgary, Edmonton, Toronto, Ottawa,

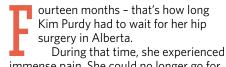
Montreal, Brampton and Halifax have done is provide top-up pensions for select employees. (Note: the top-up pensions vary by city.)

Considering Vancouver,
Winnipeg and Saskatoon do not
provide top-up pension plans to
their employees, it seems clear that
top-up pensions are unnecessary.

One fair solution for double-pension cities to explore would be to halt the accumulation of benefits that employees receive through second and third pensions. That way, employees would keep what they've earned to date, but going forward they would only accrue benefits through their base pension plan. New employees would only receive the base pension.

Considering most workers outside government don't have a workplace pension at all, it seems unlikely that people would stop applying to work for municipal governments if there was only one pension.

ALTERNATIVE HEALTH CARE SYSTEMS



During that time, she experienced immense pain. She could no longer go for walks with her grandkids or take them horseback riding. Household chores such as grocery shopping and doing her laundry became extremely difficult tasks.

Kim had gone from being an extremely active person who loved to exercise regularly and entertain her family to not even being able to host Christmas dinner.

"I couldn't do Christmas. We didn't even put up a tree, no decorations, nothing. It was like going into the Dark Ages," Kim told us.

Just imagine if your life turned on a dime — like Kim's did — and suddenly you had to spend 14 months waiting in pain, unable to participate in activities you love to do.

For thousands of Canadians, Kim's story is all too common. Our health care system is like the old quip about bread lines in the Soviet Union — sure, the bread is free, but you may have to wait in line all day to get it.

To be clear, many Canadians have had positive experiences with our health care system and there are lots of great people who work in the system and care deeply about their patients.

The problem is that overall, Canada's health care system doesn't perform as well as the health care services provided in other countries.

Consider the enormous 2017 study by the progressive Commonwealth Fund in the United States. The left-leaning organization examined the performance of health care systems in 11 developed nations, including providing patients with better health care results. Our short policy brief examines health care in the United Kingdom, Australia, New Zealand, Norway and the Netherlands.

While the structures of the five systems differ, one common feature is that they all provide patients with a choice: use the public system or pay out of pocket for private health care.

For example, patients in New Zealand can visit a family doctor or receive a hip operation in the nation's public system. However, Kiwis also have the right to pay for private health care, including the ability to purchase private health care insurance, which 33% of New Zealanders choose to do. This helps provide patients with more choice, including for

Higher health system performance AUS—UK NZ—NOR GER—SWIZ SWE average Lower health system performance Lower health care spending Higher health care spending

NOTE: Health care spending as a percentage of GDP. Sources: Spending data are from OECD for the year 2014

and exclude spending on capital formation of health care providers; Commonwealth Fund analysis

Kim Purdy

Canada, and ranked our system 9th and the U.S. system 11th.

When it came to waiting lists for surgery or meeting with a specialist, Canada ranked last of the 11 countries studied.

Sadly for patients, government employee unions in Canada routinely discourage meaningful reform. Inevitably they try to frame health care debate as one of two choices: keep our system or adopt the U.S. model.

Why not look at countries that are doing much better than both our nations?

Recently, SecondStreet.org examined the five countries studied in the Commonwealth report that spent less than Canada on health care (as a percentage of the economy) while

elective procedures and visiting a specialist.

In Australia, patients can choose to use the public health care system or pay out of pocket for private insurance. To incentivize people to pay for private health care, the government provides a rebate for middle- and lower-income people to purchase insurance and it charges a tax on high-income earners who do not purchase private health insurance.

SecondStreet.org's new report, Kim's story and other related videos will be posted soon. If you have an interesting health care experience, we'd love to hear it — stories@secondstreet.org.

DOUBLE- AND TRIPLE-PENSION SITUATIONS AT 11 MAJOR CITIES IN CANADA:

CITY	Employees set to receive two pensions	Employees set to receive three pensions	COST in 2018
Calgary	1,936	45*	\$ 10,934,000
Edmonton	1,289	0	\$ 4,448,600
Montreal	4,794	0	\$ 935,300
Toronto	375	0	\$ 801,514
Ottawa	42	0	\$ 373,297
Mississauga	25	0	\$ 118,366
Brampton	23	0	\$ 89,967
Halifax	8	0	\$ 67,675
Vancouver	0	0	<u>.</u>
Winnipeg	0	0	-

*The city of Calgary's freedom of information response indicated 45 employees were eligible to collect the pension as of 2018. However, a July 22, 2019, report to council notes there are 266 active members in the plan and will likely receive the third pension when they are ready to retire.

YOU ASKED FOR IT



Q: Is government spending effective at stimulating the economy during a recession?



WANT THE CTF TO TACKLE YOUR QUESTION?

Ask for it by e-mail at: research@taxpayer.com

Franco Terrazzano

ANSWERS:



by Franco Terrazzano Alberta Director

pecial-interest groups consistently call for more government spending for any number of reasons. During a downturn these calls become louder and more frequent, focused on an alleged need for the government to "stimulate the economy."

The theory that supports government stimulus spending during a downturn is usually attributed to economist John Maynard Keynes, who argued that governments should not try to balance their budgets in the face of falling revenue and instead should borrow money to support tax cuts or spending increases to ensure that consumption continues.

It's easy to see why politicians and special-interest groups get behind an economic theory that supports growing deficits and government spending. But is this an effective way for politicians to help Canadians during a downturn?

The best place to begin answering that question is by observing how governments responded to the last maior downturn, which hit Canada in 2008-09.

Ottawa's stimulus during the 2008-09 financial crisis

The Canadian economy started its economic descent near the end of 2008 and continued its downward plunge until the third quarter of 2009.

In response to the downturn. then-prime minister Stephen Harper announced his \$47-billion Economic Action Plan, which included income tax reductions, niche tax credits for homebuvers and billions of dollars' worth of infrastructure spending and business subsidies, including the \$10-billion auto bailout.

Looking at this case study, we are careful not to assess the political situation at the time (attempted opposition coalition, U.S. support for the auto industry, etc.) and look only at the economics. Many people defend the 2008-09 stimulus and bailouts as good political decisions. This article takes no position on the politics, but looks only at the economics.

While a lot of taxpayer money was spent trying to pull Canada out of the downturn, the Fraser Institute found that the stimulus package "didn't work and was a mistake that will burden Canadians with debt for years to come."

The first sign of recovery occurred during the third quarter of 2009 when Canada's economic growth rate increased by 1.1 percentage points. Government spending only accounted for 0.2 percentage points of this increase (or 18%), which led the Fraser Institute to conclude that business investment, not government spending, was the driving force behind recovery.

Canada's growth rate increased by another one percentage point during the final quarter of 2009, but this time government spending didn't account for any of the increase. It was businesses and households that brought Canada out of the recession, not politicians writing cheaues.

While government spending did

little to help Canada overcome the challenging economic times, the Harper government deserves credit for the \$4.5 billion in income tax reductions which helped businesses and families eventually weather the storm and increase spending and investments. Unfortunately, it made up less than 10% of the total stimulus package.

"[This] data supports recent academic studies showing that stimulus initiatives that primarily rely on government spending fail to increase economic growth, whereas those that rely on tax relief succeed," explained the Fraser Institute.

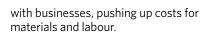
Why Ottawa's infrastructure boost didn't work

The Harper government's biggest expense was on infrastructure, which accounted for more than 40% of the stimulus package.

Government spending on infrastructure such as in-demand roads and ports can help the economy, but over a longer time period. This type of infrastructure spending is not effective at injecting short-term stimulus because of the significant time it takes to decide which projects to fund and how to build the projects, along with co-ordinating and mobilizing all the inputs that go into significant builds.

Delayed infrastructure spending was a key downfall of Harper's stimulus package. This is perfectly illustrated by the \$1-million subsidy Ottawa gave to a hotel in a remote town in Ouébec that was delivered after most of the construction was done and only two weeks before the hotel started taking reservations.

This delayed funding was the rule rather than the exception. Research from the Parliamentary Budget Office shows that the bulk of Ottawa's infrastructure spending occurred after the second half of 2009, when the recession was over. Not only does delayed infrastructure spending fail to help Canadians when needed the most, but government infrastructure projects can be particularly harmful during an economic recovery as the government inevitably competes



The Harper government's infrastructure spending spree was also plagued with non-essential projects. The feds poured money into slo-pitch diamonds, cricket pitches, lawn bowling clubs, skateboard parks, tennis courts, soccer fields, curling rinks and hockey arenas. Ottawa also pumped millions into tourism events such as folk festivals. comedy shows, gay pride events and theatre productions. The government even wrote a \$500,000 cheque for southern Ontario train enthusiasts.

Instead of spending money on these types of projects, governments should be letting families and businesses keep a bigger share of their paycheques. Furthermore, infrastructure projects require specific skill sets and don't necessarily benefit the people most in need. When retailers and bartenders are laid off, they won't magically be rehired because the government is spending more money building tennis courts.

Beware of 'temporary' stimulus

Ottawa promised stimulus spending that would be "timely, temporary and targeted." But as economist and Nobel Prize laureate Milton Friedman noted, "nothing is more permanent as a temporary government program." Taxpavers should be rightly concerned when politicians announce temporary stimulus.

During the 2008-09 recession, Canadian governments initially committed to withdrawing the stimulus spending after two years. But governments across the country failed to live up to this commitment

and instead ran larger deficits and added more debt onto the backs of future generations. Had the feds and provincial governments in British Columbia, Alberta and Ontario stuck to their commitments, taxpavers would have \$63.5 billion less debt and would have avoided \$2.9 billion in extra yearly interest payments.

What should governments do during downturns?

Canada's experience tells us that politicians can't spend their way out of a downturn, no matter how hard they try. This is especially true after years of government overspending. As the former chief economic analyst for Statistics Canada, Philip Cross, put it, "policymakers are running out of bullets."

Politicians can, however, provide stimulus by allowing families and businesses to keep more of their hardearned money -- although allowing taxpayers to keep more of our money shouldn't be considered stimulus.

In addition to Harper-style income tax reductions, governments should reduce the burden of payroll taxes. which can account for 15% of an employee's salary, property taxes which are not sensitive to changes in income and sales taxes which discourage consumption.

Governments must also aggressively cut red tape that places an oversized burden on small businesses and new entrepreneurs. Especially when many bigger businesses are at risk of bankruptcy and are laying off their staff, Canada's regulatory system shouldn't be a barrier for people to start new businesses and hire workers.



EXCLUSIVE:

Yukon government spends thousands to throw gold in creek

> **\$139,000** in taxpayers' money went down river.



bv James Wood

he Yukon government spent \$139,000 to throw 3.5 ounces of gold into a creek, according to documents obtained by the Canadian Taxpavers Federation.

The Klondike Visitors Association (KVA) received a six-figure grant from the Yukon government to fund

its "Gold Rush II" tourism initiative. The association planned to invite about 20 media outlets to let them pan for gold and raise the profile of the area as a tourist destination.

However, since the original gold rush cleaned out most of the actual gold, the organizers decided to buy some gold and toss it into Bonanza Creek near Dawson City.

"It is mind-boggling to imagine how government officials could sit around a table and sign off on a plan to spend thousands of dollars of taxpayers' money to throw gold in a creek," said Aaron Wudrick, federal director for the CTF.

"Not a single person in the room stood up to question this? We criticize governments for throwing away taxpayers' money every day, but this is the first time we've seen a government spend thousands of dollars to literally throw gold into a creek."

To unpack this plan, let's start with the crowd-funding campaign by the KVA, which asked people to pitch in: "It's as easy as: 1) buy a perk with your hard-earned money; 2) we'll convert that money into real Klondike gold; and 3) we'll put that gold into the creeks of the Yukon. Any questions?"

Apparently, a lot of people questioned the value of donating their hard-earned money to buy gold and throw it into a creek.

The association set a goal to raise \$100,000. It fell short of its goal by \$95,472. Undaunted, organizers took the \$4,528

they did manage to raise and bought about 3.5 ounces of gold.

But, of course, that was only the first step. If you throw gold into a creek and no Instagram stars are there to see it, does it make a splash? Clearly selfies would be very necessary, but it's not cheap to attract social media influencers.

That's where the Yukon government came to the rescue with taxpavers' money.

The Yukon government gave the KVA the grant to promote and stage the event, as



well as cover the cost of junkets for journalists and social media influencers to find the 3.5 ounces of gold, according to documents. A total of \$139,000 was spent.

The plan called for invitations for nearly 20 media organizations, but apparently most invitees sent their regrets.

When the Gold Rush II event happened on Aug. 20, 2019, three social media influencers and one reporter from an online publication, called *Vancouver Is* Awesome, made the trip.

A total of 150 people attended the event, including organizers and 25 other Yukoners. Despite the tiny media interest, the KVA still planted the 3.5 ounces, lining the pans of participants with ready-to-find gold.

And the \$139,000 in taxpavers' money went down river.

"People pay their taxes because they expect governments to provide important services such as health care and education. They would be unpleasantly surprised to discover a government using it to help throw gold in a creek" said Wudrick.

"If organizers thought they could pull off a publicity stunt by tossing 3.5 ounces of gold in a creek, they should have done it with their own money. Instead, taxpavers were on the hook for just about a thousand dollars for every person who actually went to the event."

So how much publicity did the event generate?

Nadine Sykora (@hevnadine), who has 96,600 Instagram followers, posted a smiling selfie after panning about \$100 worth of gold. The post generated 2,810 "likes." (For context, Sykora's picture of her lunch at a vegetarian diner in Wisconsin generated 4.110 likes and her video of swimming with pigs in the Bahamas generated 11,416 views.)

Rachel Bertsch (@meandtheworld) posted 17 pictures and videos of her family's gold rush experience for her 35,400 Instagram followers.

Zachary Moxley (@downtofilm) posted four pictures for his 112.000 Instagram followers that showed him riding a horse in a hoodie, looking out a plane window and gathering a parachute. There were no pictures of panning for gold.

Coverage from the online reporter who made it up north doesn't appear to be readily available online.

All of this constituted success, according to the Yukon government.

"Post-campaign evaluations concluded that as of Sept. 30, 2019, the campaign achieved a total of 58.453.634 impressions (i.e. instances of Yukon destination awareness) in Canada, the USA and around the world," read the ministry statement.

However, there are no plans to repeat the event.

As for what happened to the 3.5 ounces of gold that was purchased and dumped in the creek, the tourism ministry confirmed participants got to take the gold they found as souvenirs.

No attempts were made to recover any of the gold that might have washed out and the ministry indicated future visitors would be able to claim the material.

"When the crowd-funding total came in at less than 5% of the goal, it should have been a clue for the government that this was a bad idea," said Wudrick.

"If people don't want to put their own money into something, the government shouldn't put taxpayers' money into it. The only good news coming from this gold rush is that the Yukon government isn't planning to do it again."

The 2020 Teddy Waste Awards

anadian Taxpayers **Federation Federal** Director Aaron Wudrick and Ontario **Director Jasmine Pickel** joined the CTF's mascot, Porky the Waste Hater, to host the 22nd annual Teddy Waste Awards March 5th on Parliament Hill in Ottawa.

The Teddys are golden pig statuettes awarded annually to the worst waste offenders in government. They are named for former Ottawa bureaucrat Ted Weatherill, who was fired in 1999 for expensing more than \$150,000 in dubious travel and meal claims.

Every year, between our own work and dozens of submissions from CTF supporters, we (unfortunately) have no shortage of candidates but this year we managed to narrow down the field to 18 finalists in four categories.



FEDER



WINNER: Global Affairs Canada NOMINATED FOR: Going

millions over budget

to fly chefs around the world first-class **COST: \$11.2 MILLION**

Taxpayers were left with a bad taste in their mouths when Prime Minister Justin Trudeau spent more than \$17,000 to fly a Canadian chef to India to prepare Indian food, but that was just the tip of the iceberg, according to documents obtained by the CTF.

Global Affairs Canada has been spending millions of dollars using a little-scrutinized fund called the Mission Cultural Fund to fly chefs around the world to cook at different

embassies, among other expenses.

In addition to the India example, an unnamed chef was flown to the Dominican Republic to cook for a 2017 Canada Day banquet, meant to promote the country's "global image" at a cost of \$15,000, while another chef was flown to Miami to prepare "signature Canadian dishes" at a cost of \$4,643.

Most alarmingly, in 2018-19, the government budgeted \$1.75 million for the program, but ended up spending just over \$4 million. Since the program was created in 2016, the government has spent \$11.2 million out of a budgeted \$4.6 million, putting the actual program cost at a whopping 144% over budget.





\$15,000 to find out Canadians think the Senate is pointless

COST: \$15,000

Ontario Senator Donna Dasko spent \$15,000 to survey Canadians for their views on the Senate, only to discover that the most common response was that the Senate is ineffective and pointless, and that only 8% of Canadians had a positive impression of senators.

Another highlight of the poll: participants were asked to say what words came to mind when they think of the Senate.

Among the top responses were: waste of money, outdated, corruption/not trustworthy and full of old people/old men.



NOMINEE: Environment and Climate Change Canada NOMINATED FOR: Taxpaver

subsidies for refrigerators **COST: \$12 MILLION**

While the Trudeau government was busy imposing a carbon tax on millions of Canadians, Loblaws got a \$12-million corporate welfare subsidy to upgrade its refrigerators.

Former environment minister Catherine McKenna defended the move, suggesting it would be good for the environment to help the company make its fridges more energy efficient.

She did not explain why, following the logic of carbon taxes, she did not instead opt to impose a new "inefficient refrigerator tax" on the company, Loblaws turned a profit of \$800 million in 2018.



NOMINEE: Parks Canada **NOMINATED FOR: Worst** fence placement

COST: \$65,000

In July 2019, Parks Canada erected a wooden fence on Signal Hill National Historic Site in St. John's, ostensibly to help address traffic safety issues on the popular lookout.

After intense public backlash, the fence was gone less than 48 hours after being installed. It had been put in place without any public consultation and blocked an iconic view overlooking St. John's harbour. Comedian Rick Mercer blasted the fence as "stunning in its ugliness" and further documentation

revealed that local MPs' offices were flooded with complaints.

The short-lived fence cost taxpayers \$65,000, not including the cost of removal.



NOMINEE: Department of Public Works and National Defence

over budget while trying to save money on office space

COST: \$331 MILLION AND COUNTING

Back in 2008, the Department of National Defence proposed a way to save money by combining 40 separate offices and moving 9,400 employees to a single location. Ironically, the plan's execution led to a massive waste of taxpayer money.

Nortel Networks' former head office complex in suburban Ottawa was purchased for \$208 million, with a plan to renovate the buildings within an overall budget of \$506 million and a completion date of 2019.

As you might expect, no single government department was put in charge of the initiative. Instead, there were six separate committees at four different agencies: The Department of Public Works, Department of National Defence, Treasury Board and Shared Services Canada, the federal IT department.

As of March 2020, the project remains incomplete with the tab already at \$837 million — \$331 million over budget and counting.



NOMINEE: Privy Council Office NOMINATED FOR: Glitzy

awards night for government communications staff

COST: \$12,000

A Hollywood-style awards night for government communications staff left taxpavers with a \$12,450 bill. The cost of the 2019 "communications awards of excellence" included \$2,880 for a cocktail party with Nova Scotia smoked salmon, Serrano ham, parmesan risotto balls, and Alberta Angus beef meatballs with bourbon barbecue glaze and featured a red carpet and engraved crystal awards.

The event went ahead for a second year in February 2020. Despite the room being full of professional communicators. no one felt compelled to communicate the value proposition for taxpayers.



WINNER: Yukon Department of Tourism and Culture NOMINATED FOR: Worst social

media influencer campaign ever COST: \$139,000

Someone in the Yukon had a brilliant idea: Buy gold and throw it into a creek at a taxpayerfunded publicity stunt.

The Yukon government jumped on board and spent \$139,000 to promote and stage the "Gold Rush II" initiative as part of a tourism influencer campaign.

Since the original gold rush cleaned out most of the gold, the organizers started with a crowdfunding campaign to raise money to buy some gold. The Klondike Visitors Association (KVA) set a goal to raise \$100,000, but fell far short, raising just \$4,500 in donations.

Despite this setback, the KVA used the crowdfunded money to buy 3.5 ounces of gold and the event went ahead. The Yukon government spent \$139,000 of taxpayer money to execute and promote the event.

Organizers planned to send invitations to more than 20 media outlets, but only three social media influencers and one online reporter showed up.

The full, exclusive story can be found on page 18.



NOMINEE: Québec's Ministry of the Environment

NOMINATED FOR: Spending millions going paperless before going back to paper **COST: \$4.7 MILLION**

Québec's Ministry of the Environment wanted to make its inspection process paperless, so it embarked on a \$4.7-million program to develop specialized software and buy 246 heavy-duty tablets for their inspectors, at a cost of \$4,500 per unit.

The program started in 2011, with a \$833,000 contract for five years of software development.

In 2016, it bought tablets as planned at a cost of \$1.1 million. Inspectors had a trial run, but found the software did not respond to their needs. It was so bad the government took the tablets away and reverted to reliable paper forms.

After the embarrassing about-face, the Québec government moved to scrub any and all mention of the program from its official

website. When asked about the program, a spokesperson for the ministry said bureaucrats are working on finding a solution, but that they cannot guarantee the pricey tablets, which remain in storage, will ever be used again.



The province of New Brunswick and the city of Saint John paid for Toronto graffiti artists to come to Saint John, be inspired, then return to Toronto to paint New Brunswick-inspired murals in Toronto and post pictures of them on Instagram.

The provincial government spent more than \$100,000 producing the event and another \$15,000 for advertising. With a contribution of \$15,000 from the city of Saint John, the total bill for the graffiti marketing came to \$130,000.

The spray-painted murals in Toronto included dancing blueberries and lobsters scratching turntables.

The province defended the all-expenses-paid trip for the three artists, saving they had cameras in their faces the whole time. The trio got to boil lobsters on the beach, visit bars and patios and see other top tourist sites in the province.

The murals were expected to stay up for



NOMINEE: Ontario Cannabis Retail Corporation NOMINATED FOR: Losing

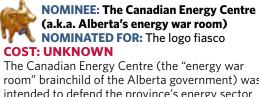
money selling drugs **COST: \$42 MILLION**

Ontario managed to lose millions of dollars selling marijuana, after a series of botched changes and cost overruns. The province's Ontario Cannabis Retail Corporation was tasked with both online sales and the wholesale distribution of recreational pot. earning \$64 million in revenue.

Unfortunately, expenses totalled \$106 million. Losses included the botched lottery system for licensing, \$23,000 to administer a single webinar and roughly \$600,000 spent on the company's logo.

The province has suggested the losses were driven by "startup costs."





room" brainchild of the Alberta government) was intended to defend the province's energy sector against foreign interests seeking to undermine it. Unfortunately, the \$30-million effort didn't get off to a stellar start and earned this nomination for the comedy of errors and waste that surrounded

The war room had to change its logo, selected for the CEC by an outside marketing agency, after it was revealed that the same logo was already being used by an American tech company. The logo it switched to also came under fire.

We may never get to know the cost of the

whole fiasco, because the CEC isn't subject to freedom of information requests.



NOMINEE: Nova Scotia's Yarmouth Ferry NOMINATED FOR: Forcing taxpayers to keep the boat afloat **COST: \$17.8 MILLION**

FEATURE

The Yarmouth ferry is a returning nominee from 2018 after making headlines for losing millions of dollars and sticking Nova Scotia taxpayers with the cost of improvements to the Portland, Maine, ferry terminal. It made headlines again in 2019 when it missed the whole sailing season due to renovations at the American end of the ferry route.

During the downtime, the ferry cost Nova Scotia residents an extra \$4 million without sailing once. The total cost of the non-running ferry was \$17.8 million.





Toronto's parks and recreation department spent countless hours investigating a serious problem in its local community centres: seniors playing euchre.

The investigation was led by a team of Scarborough community recreation supervisors, along with the city's legal department and gaming services division. The crime? Seniors were paying \$1.25 to play three hours of euchre at various community centres in Scarborough.

The CTF obtained 186 pages of

documents detailing the bureaucracy's extensive work cracking down on the old-timers' sinister gambling operation.

After the story became widely known, the city finally dropped the investigation. with Toronto Mayor John Tory joking about calling off the "fun police."



NOMINEE: City of Winnipeg building inspectors NOMINATED FOR:

Getting caught wasting ridiculous amounts of time

COST: UNKNOWN

Long lunches, shopping trips, short shifts: That's what concerned citizens saw after they hired a private investigator to track the activity of city of Winnipeg building inspectors.

Inspectors were on extended coffee, cigarette and lunch breaks, eating away hours of the day. There were also personal shopping trips, errands and chores on city time, as well as employees slipping away early, effectively cutting shifts in half. Little to no work was done while on the taxpayers' dime.

A total of 12 people left the department and six people were fired in the immediate wake of the private investigator's findings and subsequent news reports in June. In September, the city said eight inspectors were fired and seven suspended after its own internal investigation.

All of the workers made between \$75,000 and \$150,000.



account for \$200 million in taxes when calculating the cost of a subway extension

COST: \$200 MILLION

The government of Québec had to add another \$200-million worth

of costs to a long-planned subway extension in Montréal because it forgot to add the tax.

After approval of the Blue Line extension in 2013, the government entity leading the project was the Metropolitan Transport Agency. As a provincial agency, it was exempt from taxation.

Before the old agency could go forward with the project, it was dissolved and the government created a new agency, the Montréal Regional Transport Authority. As a regional authority, it became subject to taxes. By the time anyone noticed the shift, the new agency's tax bill pushed the project over budget by \$200 million.

The original price tag for the project was \$3.9 billion, but with the newly discovered tax bill and other overruns. it's now pegged at \$4.5 billion.



NOMINEE: The city of Victoria **NOMINATED FOR: Spending** taxpayers' money on a stainless-

steel public ping pong table **COST: \$5,150**

The city of Victoria spent \$5,150 on an imported French stainless-steel ping pong table in a local park as part of a downtown revitalization effort. The city also plans to hand out free table tennis paddles and balls to nearby schools, businesses, homes and hotels.



NOMINEE: The city of **Vancouver and TransLink** NOMINATED FOR:

Spending hundreds of thousands painting red rectangles COST: \$200,000

The latest in a long series of expensive ideas coming from TransLink, Metro Vancouver's transit authority, \$200,000 was spent on painting large red rectangles on the road at five bus stops throughout the region.

The five red zones, which cost \$40,000 each to paint, are part of a new city pilot project testing whether the bright red paint on the road will be more effective in deterring drivers from parking their cars in the zones than a simple "no parking" sign.





2020 LIFETIME ACHIEVEMENT AWARD: Former Montréal mayor Michael Applebaum NOMINATED FOR: Keeping taxpayers' money

after being convicted

COST: More than a million dollars in severance and pension payments

This year's Lifetime Achievement Teddy goes to Michael Applebaum, the former mayor of Montréal, Applebaum previously pleaded guilty to eight counts of corruption in 2017 and spent six months in prison.

Despite his convictions, Applebaum will get to keep his \$260,000 taxpayer-funded severance package stemming from his time as a crooked mayor and councillor in Montréal. He will also remain eligible for \$36,000 a year from a taxpayer-funded pension when he turns 60, meaning that if he lives to age 90, he will collect more than a million dollars in pension payments.

The city went to court to force Applebaum to repay the money he received, but to no avail. The court ruled that he could keep the severance package and pension because a law that forces corrupt politicians to return taxpavers' money was not enacted until after Applebaum had committed his crimes.

Montréal Mayor Valerie Plante expressed dismay at that outcome, noting that "obviously, we are disappointed to think that a person who has been found guilty of fraud can still benefit from the compensation that Montrealers paid him." The city is planning on launching an appeal of the court decision.

The Taxpayer / WINTER/SPRING 2020 / 25 24 / taxpayer.com



Alberta court shoots down TRUDEAU'S CARBON TAX



by Aaron Wudrick

he Alberta Court of Appeal released its decision Feb. 24 regarding the Alberta government's constitutional challenge of the federal carbon tax. In a 4-1 ruling, the court found the tax to be unconstitutional because the federal government does not have the power to impose it.

Writing for the majority, Alberta Chief Justice Catherine Fraser labelled the federal carbon tax a "constitutional Trojan horse" which

violates provincial rights as laid out in the Constitution. Fraser rejected the federal government's argument that imposing carbon taxes is an issue of "national concern" that justifies federal intrusion into areas of provincial jurisdiction. She suggested that if the federal carbon tax is allowed to stand, it could set a dangerous precedent that would undermine federal-provincial relations by establishing an easy way for Ottawa to override provincial powers in other areas.

The decision, the third time in the last year that a provincial appeal court has considered the federal carbon tax, is the first one to have a majority conclude that Ottawa is overstepping its legal authority.

It is notable that before the launch of constitutional challenges in Saskatchewan, Ontario and Alberta, many carbon tax supporters had dismissed legal arguments against the federal carbon tax as having virtually no chance of success. But the reality is that it has actually proven to be a very evenly matched debate. Of the 15 appeal judges in three provinces who have now considered the federal carbon tax, eight have found it constitutional and seven have found it unconstitutional.

Later this year, the nine judges of the Supreme Court of Canada will hear a joint appeal of decisions by the Ontario and Saskatchewan courts that ruled the federal carbon tax is constitutional. The Alberta decision therefore comes at a critical time, providing important legal arguments that will help boost Ontario and Saskatchewan's case against the federal carbon tax.

THE FEDERAL CARBON TAX IN COURT: FREQUENTLY ASKED QUESTIONS

Q: What is this challenge really all about?

As much as it can feel like the discussion is focused on carbon taxes (good or bad) and climate change (important or not), legally speaking these challenges are actually all about the Constitution.

Because we are a federal country, the Constitution divides responsibilities for passing laws between the federal and the provincial governments. Federal powers include such things as foreign affairs, the military, currency and banking, criminal laws and certain matters that cross provincial boundaries. Provincial powers include such things as health care, education and importantly, in the case of carbon taxes — development of natural resources.

Of course, because the Constitution was written in 1867, it doesn't cover every type of law a government in 2020 might think about passing. This leaves courts with the task of figuring out which level of government should have these new powers, by seeing if new laws fit into one of the existing categories or seem similar to an existing category.

So, the only real question before the courts when it comes to the federal carbon tax is this: does Ottawa actually have the power to do this, or should it be up to the provinces?

Interestingly, although many different arguments for and against the constitutionality of the carbon tax were advanced in the various appeal court decisions, in all three cases the majority's decision turned on what is known as the "national concern" doctrine. That allows the federal government to pass laws which touch on areas of provincial power if they are meant to be for the "peace, order and good government" of the country and meet certain other conditions.

The Ontario and Saskatchewan courts found that these conditions were met, but the Alberta court (which arguably went into a much deeper analysis than the other two courts) did not. The Supreme Court, as the highest court in the land, will ultimately decide which analysis is more convincing.

Q: Does the Alberta court ruling mean the federal carbon tax is now gone in Alberta?

Not yet, but hopefully soon! Even though the Alberta court found the federal carbon tax to be unconstitutional, it did not give an explicit order to Ottawa to remove it. That's likely because the issue was soon going to be heard at the Supreme Court, which has the power to overrule provincial courts. This often happens in such situations.

Q: What's the next step in the legal fight against the carbon tax?

The Supreme Court of Canada will hear an appeal of decisions by the Ontario and Saskatchewan

Courts of Appeal that found the federal carbon tax to be constitutional. While the Alberta decision will not be a direct part of this appeal, it can (and will) be used by the Ontario and Saskatchewan governments to support their own arguments. For practical purposes, whatever the Supreme Court rules on these appeals is likely to be the final say in the legal fight over the carbon tax.

Q: How is the Canadian Taxpayers Federation involved in these proceedings?

The CTF has appeared as an intervener opposing the tax in all three provincial challenges and will also be appearing before the Supreme Court of Canada. Compared to the main parties (in this case, the federal government and the various provincial governments) interveners are given less time to present arguments and have shorter page limits for written submissions.

Interveners are also expected to present different arguments to the court based on their field of expertise, rather than simply duplicate what other parties are saying. The CTF, for example, has presented arguments suggesting what the Trudeau government calls "carbon pricing" is actually a tax. In every challenge, the CTF has been the only non-governmental intervener opposing the carbon tax, compared to more than a dozen groups intervening in support of it.

CTF supporter survey results

he Canadian Taxpayers Federation has hundreds of thousands of generous supporters who keep the organization growing. We always want to make sure we're working on issues that are a priority for taxpayers. So, we use supporter surveys to get your opinions on important issues facing taxpayers. These surveys also provide another benefit: it's a lot easier for us to persuade politicians to do the right thing when we can show them that thousands of our supporters want them to do it. We'd like to thank the thousands of supporters who took the time to respond to dozens of questions. Here are some of the results.

(Note: some percentages may not total due to rounding).

TOP 10 NATIONAL PRIORITIES FOR CTF SUPPORTERS

We presented a range of issues that the CTF is working on or watching and asked supporters whether they're a priority. We added up the scores and put together this Top10 list:

- Stop retired governors-general from billing taxpayers for their expenses
- Take pensions away from politicians who steal taxpayers' money
- Balance the budget
- Stop corporate welfare bailouts to companies such as Bombardier
- Conduct a core review of government spending to find savings
- End tax-on-tax: ban the practice of collecting GST/HST after other taxes have been applied
- Complete the Trans Mountain Pipeline and sell it back to the private sector
- Stop the bailout for media outlets
- Repeal the federal carbon tax
- Oppose any attempt to implement an inheritance tax

The CTF is engaging in more legal battles as part CULLEL of our advocacy (e.g. enforcing the First Nations **Financial Transparency Act, intervening in carbon** tax cases, etc.) What is your opinion of this increased use of legal battles for advocacy? I'M IN FAVOUR — your opponents use the **62%** courts, so you too should use any tools possible to seek victories for taxpavers I'M OPPOSED — they are expensive and 3% your resources could be used better to seek victories for taxpayers I'M ON THE FENCE — they should be a last **29%** resort, so only engage in legal battles when necessary, but stick to tried and tested methods of advocacy to seek victories for taxpayers 4% **DON'T KNOW/UNSURE**

OTHER

GUN BUYBACK

The Liberal platform includes a buyback program for "all military-style assault rifles legally purchased in Canada." Please choose the answer that best reflects your opinion.

15% An assault-rifle buyback program will make Canada safer so it's a good use of money.

78% Taking guns from law-abiding Canadians won't make us safer, this is a waste of money.

7% Unsure/don't know

PROVINCIAL TRANSFERS

The federal government currently collects taxes and transfers the money back to most provinces for provincial responsibilities such as health and education, but the money comes with federal conditions. Instead, the federal government could reduce transfers and provinces could collect their own taxes for their own needs. What is your opinion of this option?

72% I'M IN FAVOUR OF PROVINCES COLLECTING MORE OF THEIR OWN MONEY INSTEAD OF TAKING TRANSFERS FROM THE **FEDERAL GOVERNMENT**

10% I'm opposed to this - keep , the transfers as they are

10% I'm neither in favour nor opposed

Unsure/don't know



0.6%

1%

SMALL BUSINESS

4.6%

OTHER

(PLEASE

If the federal

government were

to lower just ONE

tax, which one

should it be?

0.9%

2.4%

DON'T KNOW/

0.5%

0.5%

and spending. However, in recent years, there has been an explosion in opposition to major economic development projects, especially in the resource and energy sectors. When governments block projects such as the Trans Mountain Pipeline and pass legislation such as Bill C-69, there's an impact on economic growth and government revenue generation (thereby affecting all taxpayers). What should the CTF's position be on issues like these?

Stay away from these issues. It's not the CTF's mandate and the brand will be harmed by tackling them. Stick to your knitting.

83%

These issues are increasingly relevant to taxpayers and the economy as a whole. Canada can't afford to keep saying no to every project. The CTF needs to add its voice in support of economic development.

Don't know/unsure

NATIONAL TREND

How do you think things are going in Canada? Please choose the answer that best reflects your views.

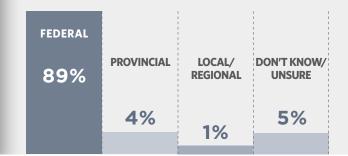
5% CANADA IS ON THE RIGHT TRACK

88% CANADA IS GOING IN THE WRONG DIRECTION

7% DON'T KNOW/UNSURE

LEVELS OF GOVERNMENT

To which level of government should the CTF be placing most of its advocacy efforts?



BOOK EXCERPT:

DO SOMETHING!365 WAYS YOU CAN STRENGTHEN CANADA

BY PRESTON MANNING

Recognizing and combating the political lie

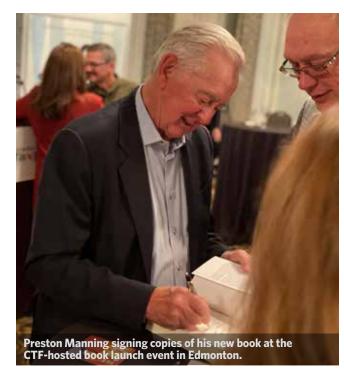
On the occasion when I first ran for Parliament in 1965 in the federal riding of Edmonton East, a very peculiar gentleman attached himself peripherally to our campaign. His name was Frank and he had spent most of his working life in the insurance business. He professed to be a lifelong Liberal, but for some reason he disliked the Liberal candidate in Edmonton East and had therefore decided to join our campaign. "Join" is not really the right word, because Frank didn't really do anything for us other than frequent the campaign office once or twice a week and offer unsolicited advice, often on "here's what we Liberals would or would not have done" in this or that situation.

One Saturday he offered the unsolicited opinion, based on his long-time Liberal campaigning experience, that it was sometimes necessary to "lie" in order to win an election. This he considered regrettable, but since it was sometimes required, the strategic question which had to be addressed was "out of whose mouth would the necessary lie be most credible?" With respect to this question, he then suggested that a campaign had two choices.

One choice was to utilize the services of those he called "the professional liars from downtown." By this he meant utilizing the services of certain young and ambitious Liberal lawyers from the downtown law offices who would say or do anything to get patronage work or appointments from the winning candidate and party. But the trouble with this kind of spokesperson, according to Frank, was that they generally aroused more suspicion than trust among grassroots voters, and therefore were inappropriate propagators of the lie that had to be communicated.

The second choice, and by far the most preferable one according to Frank, was to find some sincere souls who actually believed the lie to be true and who could therefore communicate it vigorously and effectively without any moral qualms or arousing any suspicion of prevarication among the electorate.

Why Frank chose to share this bit of political wisdom we could never ascertain, as it produced a negative reaction on the part of those who heard him and really had no apparent relevance to our campaign or anybody else's in Edmonton East.



Sadly, however, this strategy for misleading the public, in particular the voters, during an election campaign has become an integral part of the communications tool kit of both unscrupulous politicians and advocacy groups. Its deployment has been made even easier and more effective by the practice of data mining and the use of social media. For example, it is now easier than ever to find people who already believe the lie which the campaign wishes to propagate, to feed such people additional information to reinforce their erroneous belief, and to vigorously encourage them to sincerely share that erroneous belief with others.

If you are a recipient of political messages, the source from which you are receiving the message may well be a sincere person and a paragon of integrity. But today that does not at all guarantee that the message itself is true, if behind the scene the original source of the messaging is unscrupulous and employing the lying strategy described above.

The antidote? Do Something! to identify and combat the political lie!

How just a few ethical people can raise or maintain the integrity of a government

In 1947, when oil was discovered at Leduc, Alberta, there was a danger that public officials would experience a repetition of what had transpired in several U.S. jurisdictions over the previous decades wherever and whenever an oil boom had occurred: the offering of bribes by private companies and their acceptance by politicians and civil servants, in order to procure drilling rights or regulatory exemptions for the offeror. The predictable result? The corruption of the regulatory system and the administration in power at the time.

Oilmen with this background and experience, arriving in Edmonton, the seat of the provincial government, had only two questions. Where is Leduc? And, who do we pay? Fortunately for Alberta, two of the first people to whom this question of "who do we pay?" was put, were a civil servant named Hubert Somerville and a political executive and fundraiser named Orvis Kennedy.

Somerville was a junior civil servant who had been hired by the Alberta government in the depression at the princely salary of \$700 per year. Although he later became one of the most respected and powerful Deputy Ministers in the Alberta government, at the time of the Leduc discovery he was the civil servant responsible, among other things, for administering drilling rights.

When offered thinly disguised bribes by oil interests accustomed to paying off bureaucrats, regulators, and politicians in the U.S. for such rights, Somerville simply said "No." To have accepted such offers was contrary to his ethics as a professional civil servant and he was determined to live by those ethics.

Orvis Kennedy was the president and chief fundraiser of the governing Social Credit party in Alberta at the time of the Leduc discovery. When offered the same inducements as had been offered to Somerville, he went one step further. He assured the offerors that if they ever made such a proposal again, to himself or to any of his people, he would use his political influence to guarantee one thing: that the individual and company making the offer would never get drilling rights in the province of Alberta.

Kennedy's personal integrity and ethics were rooted in his Christian conviction that he was morally accountable to God for his decisions and actions as well as to his employer and the people of Alberta. And those ethics stood both him and the province in good stead under severe testing.

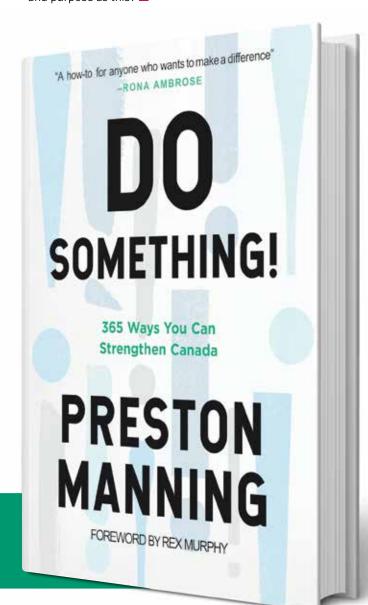
Together, the ethical standards of just a few people like Somerville and Kennedy, in key positions at the right time, spared the government and people of Alberta all the tragedy

Preston Manning's latest book: Do Something! 365 Ways You Can Strengthen Canada is now available at bookstores everywhere and online on Amazon at amzn.to/3awqguG

and expense which corruption has brought to the governments and people of so many other petroleum rich jurisdictions.

Ethical leadership, codes of ethics, rigorous enforcement mechanisms, and the support of an ethical community can all contribute to raising the ethical tone of our politics and governance. But there is no substitute for the personal character, integrity, and trustworthiness of individuals in key positions.

Just a few persons of such integrity, at the right place and the right time, can make all the difference between an ethical public sphere and a public sphere plagued and discredited by ethical failures. Are you such a person? Could you be such a person? Who can tell whether they are in such a position of ethical influence for just such a time and purpose as this?





WITH PRESTON MANNING

reston Manning is truly one of those Canadians that need no introduction. He founded the Reform Party, co-founded the Canadian Alliance party, sat as an MP for eight years and as leader of the official opposition following the 1997 election. He's the founder and namesake of the Manning Centre and Manning Foundation, as well as the Manning Networking Conference. He received the Canadian Taxpayers Federation's TaxFighter Award for opting out and staying out of his MP pension. Preston has published five books. The latest, called Do Something, was just released. An excerpt can be found on pages 30-31.

CTF President Scott Hennig caught up with Preston recently to pick his brain.

Scott Hennig: You were first elected as member of Parliament for Calgary Southwest in 1993. What was the biggest shock of what life was like as an MP in Ottawa?

PRESTON MANNING: I'd been to Ottawa many times before, so nothing came as much of a shock. Our arrival with 52 MPs may have shocked some of the political establishment and worried some of the cleaning staff who had been told that we were a bunch of cowboys who would probably ride our horses into the rotunda of the Centre Block. When we didn't do this, they were greatly relieved and became some of our best friends.

SH: The early days of the Reform Party looked like a lot of fun. What was your favourite stunt, issue or campaign that you worked on during those early days?

PM: We wanted to change everything: the budget, the Senate, the lack of free votes, etc. But we decided to start small just to test our capacity to effect change. At the time, the ratio of ice to water in the pitchers that were supplied to every committee room had too much ice and too little water. As a result,

witnesses attending the committee hearings would try to pour themselves some water and would end up spilling ice all over the table. What would it take to change the ratio — an official protest, an administrative directive, an Order in Council, water-to-ice ratio legislation? We tried everything but were unsuccessful, a forewarning that effecting "change" in Ottawa was going to be very difficult.

SH: When you formed the Reform Party, there was quite a bit of unrest in Western Canada. You're on the province's Fair Deal Panel and you've been hearing from Albertans a lot lately. Are the circumstances today in Alberta and the West similar to the late '80s or are they different?

PM: In the late 1980s and early '90s, the western alienation which led to the formation of the Reform Party was somewhat broader than it is today, stretching from Vancouver Island to the Ontario border and even into northwestern Ontario. Today the alienation and unrest are more intensely focused in Alberta and Saskatchewan.

And today, the Trudeau government

is much more incompetent and out of touch with the West than the Mulroney government ever was.

SH: Do you think a regional federal party, like the Reform Party, could get started today?

PM: It could get started, but whether it could achieve anything, other than vote splitting and providing an outlet for anger, is another question.

SH: I am not looking to leak or assume any of your panel's recommendations, but if Alberta Premier Jason Kenney decides to implement many of the items from the old "firewall letter" (provincial police, provincial pension plan, provincial tax collection, etc.) do you think that will satisfy many of those itching for separation?

PM: I think those measures would help address the current alienation, but they would need to be accompanied by more substantive measures addressing the roots of the problem. Specifically, interventions by the federal government in areas of provincial jurisdiction (such as natural resources) and joint jurisdiction (such as environmental protection) without the consent of the province affected. Also, the federal government's failure to provide unobstructed transportation corridors for the resources of the interior provinces to move to tidewater and world markets. Furthermore, the inherent unfairness in the way that equalization and federal provincial transfers are currently financed and administered.

SH: You've long been a proponent of Senate reform; arguing for a Triple-E Senate. We've seen Harper's brand of Senate reform that resulted his legislation being struck down in the

courts and only four elected senators being appointed. And now Trudeau's brand of Senate reform that has turned the Senate's traditional Liberal-Conservative dichotomy into a mess of oddly branded caucuses and a bunch of "independent" senators. What change would you now advocate to improve the utility of Canada's Senate?

PM: Constitutionally, the Senate is supposed to provide effective regional representation, especially to the less populated regions of the country, to counterbalance representation by population in the House of Commons. But politically, in 1867, it was created to get Lower Canada (Québec) to accept rep-by-pop in the House of Commons as demanded by Upper Canada (Ontario), by creating a second chamber (the Senate) in which Ouébec and Ontario would have equal representation. So, the Senate has always been a politically inspired, politically contrived, and politically manipulated institution.

The Harper administration's legislation carried Senate reform further than any previous administration, the hope being that the Senate could at least be democratized without having to amend the Constitution. The Supreme Court didn't exactly "strike down" the bill; it simply said that to accomplish its purpose it would be necessary to secure the consent of seven provinces with 50% of the population plus the consent of the federal Parliament. In effect, forestalling even the democratization of the Senate.

Despite the difficulties, I would continue to try to persuade the public and the provincial governments of all the provinces of the unwisdom of permitting an unelected federal chamber to have anything to do with the drafting and passage of federal laws, and to get other provinces to pass laws

for the democratic selection of Senate appointees similar to those of Alberta.

SH: Near the end of his term in office Harper refused to fill vacant seats in the Senate. Do you now view this decision as foolish, because Trudeau was all too happy to fill them with Liberals, or as a principled decision for which Harper should be lauded?

PM: I've never asked him why he did what he did. But he was between a rock and a hard place. If he left the seats vacant, they would likely be filled by his successor if he lost the 2015 election. But if he filled them with unelected appointees, he would have been accused by his own supporters of violating his own principles and platform.

SH: You ran federally a couple of times before first being elected in 1993. Were you ever tempted to follow in your father's footsteps and run provincially in Alberta?

PM: No. Our family (my father, Ernest C. Manning) had been involved in Alberta provincial politics for 33 years and increasingly our attention was being directed toward what we felt were necessary and long overdue changes at the federal level. I had worked with my father to produce a book in 1967 on federal politics, entitled Political Realignment: A Challenge for Thoughtful Canadians, and my interests were more in that direction.

SH: You've just published your fifth book, Do Something. There are 365 action items Canadians can take to strengthen Canada. Which one action item do you think is the most important?

PM: I think the imperative to actually Do Something to strengthen democracy

SH: When your father resigned the leadership of the Alberta Social Credit party, did running for the leadership ever intrigue you?

PM: Interestingly, the Alberta cabinet minister most likely to succeed my father as premier of Alberta (in fact, he did) was Harry Strom. A few weeks before he was to announce his intention to seek the leadership, he called in a number of us "young bucks" and said, "If any of you want to take a run at this, I'd be happy to withdraw and support you." None of us took him up on the offer, but that was one of the most unselfish acts I ever saw from a politician on the verge of becoming a first minister.

and conservatism in Canada is most important — as distinct from merely discussing, debating, speechifying, writing, blogging and tweeting about what should be done.

On a more specific level, the most important actions would be refreshing traditional conservative positions such as deficit reduction and tax relief in new and more compelling language; dramatically raising the knowledge and skill levels of political practitioners via greater investments in training; and overcoming the tendency of conservative parties and movement organizations to operate in silos by more intentional and intensive networking.

QA WITH PRESTON MANNING



SH: There are a good handful of free-market think tanks in Canada, but not nearly as many advocacy groups. Why do you think that is?

PM: I don't think many free market conservatives have a comprehensive grasp of all the steps involved in taking an idea — say, a free market policy — from inception to actual implementation by a government and the need to adequately finance each step. In Do Something, I attempt to identify these steps and emphasize the need for tighter, better financed networking between think-tankers, communicators, advocacy groups, politicians and civil servants if free market policies are to be actually implemented.

SH: You published a fictional novel, A Horse for Mr. Lincoln, in 2017. What made you want to write fiction?

PM: I've been a lifelong student and admirer of Abraham Lincoln, still feel badly that he went to the Ford Theatre that fateful night of April 14, 1865, and often wondered how the United States might have been different, more united, if he had lived to serve out his second term.

So, I wrote this fictional account of three admiring Civil War troopers from the Battle of Gettysburg showing up on that April day to present Lincoln with a cavalry horse. He becomes so involved with them that he and Mrs. Lincoln miss the theatre appointment and he lives to effectively heal the war-torn relations between the North and the Southern secessionists.

I had only two dozen copies printed for distribution to family and friends. Maybe someday someone will want to publish it for broader distribution.

SH: What do you do in your free time?

PM: I don't have much free time, but I like to visit family. Sandra and I have five grown children and 12 grandchildren. I also like to watch hockey and football to take my mind off work.

SH: What's your all-time favourite book?

PM: The Bible, especially those parts describing the life and teachings of Jesus of Nazareth.

SH: What's your all-time favourite movie?

PM: I'm not much of a moviegoer, but I like historical political movies such as A Man for All Seasons (the 1966 British biographical drama film on the life of Sir Thomas More), Cromwell (the 1970 British film written and directed by Ken Hughes), Amazing Grace (the 2006 British-American biographical film on the life of William Wilberforce) and Lincoln (the 2012 historical drama on Lincoln's attempt to get the 13th Amendment abolishing slavery through the U.S. Congress).

SH: If you've got a long drive in the car, what's playing on the radio?

PM: A hockey game, a football game, or country and western music. The only CBC program I like is Quirks and Quarks with Bob McDonald.

SH: Now that you are stepping down from the Manning Centre, what's the long-term plan for the Centre?

PM: I'm involved with two organizations, the Manning Foundation for Democratic Education and the Manning Centre for Building Democracy.

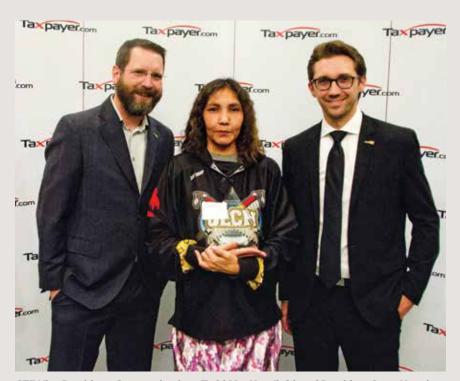
The foundation is organized as an educational charity. I will continue to be somewhat involved with it as a vehicle for communicating some of my Do Something ideas and operating the C2C Journal.

The Centre is not-for-profit but is not charitable and will increasingly focus on "networking conservatives," primarily through national and regional networking conferences. The intention is to transition the management of the Centre into younger hands and to change the name to better reflect this focus. Stand by for further announcements.

SH: I know a lot of people have appreciated your contribution to public discourse. Will you still be involved in shaping public policy in some way?

PM: Yes. I will be contributing to the Fair Deal Panel set up by Premier Kenney and will continue to do opinion pieces for the Globe and Mail and accept occasional speaking engagements through Speakers Spotlight. I will also be podcasting portions of my recent book Do Something, participating in the annual Canadian Science Policy Conference and working with UBC to create and finance Democracy House, a 100-seat replica of the House of Commons, to provide heavy-duty training for people who think they want to serve in a democratic assembly.

Charmaine Stick receives the TaxFighter Award



CTF Vice President, Communications Todd MacKay (left) and President Scott Hennig (right) — presenting Charmaine Stick with the TaxFighter Award.

t's easy to wonder whether things will ever get better in First Nations communities. But the dozens of people who attended the TaxFighter Award ceremony know there's reason for hope. They got to meet the latest TaxFighter recipient: Charmaine Stick.

Within the celebration, there was also a recognition of the struggle. Charmaine spoke candidly about the relationships she's lost because of her stand and the pressure she faces from those who oppose accountability. There were more than a few tears.

But there was also hope. The supporters who packed the room included lawyers from Kanuka Thuringer LLP who are driving Charmaine's legal fight, CTF staff and supporters

who are behind her and other First Nations activists who are fighting for accountability in their communities.

"There are hundreds of thousands of Canadian Taxpayers Federation supporters who are standing with Charmaine," said Todd MacKay, Vice-President, Communications, when he presented the award. "Charmaine's courageous stand for transparency, accountability and truth is bringing people together."

Previous TaxFighter Award winners include politicians such as Mike Harris and Preston Manning, journalists such as Linda Leatherdale and Lorne Gunter and Irv Leroux, who won a long legal battle with the Canada Revenue Agency.

Charmaine has spent years fighting for transparency.

Charmaine went on a 13-day hunger strike in 2014 to demand accountability from her band's leadership.

That courageous stand caught the attention of the CTF when the Liberal government stopped enforcing the First Nations Financial Transparency Act (FNFTA). That legislation requires First Nations to publish basic financial information, but the Onion Lake Cree Nation refused to follow the law and Ottawa halted enforcement at the end of 2015.

Charmaine partnered with the CTF to take her chief and council to court and ultimately forced them to release documents that showed, among other things, that the band had lost more than a million dollars on an investment in a New Zealand tech company.

Charmaine has gone to Ottawa to testify before a parliamentary committee and deliver more than 30,000 petition signatures calling on Prime Minister Justin Trudeau to enforce the FNFTA.

In the fall of 2018, Charmaine went back to her band's office and asked for the most recent financial statements. Band leaders told her to call her lawyers. She did. Last summer the Court of Queen's Bench cited the band for contempt. The band appealed and the next hearing is scheduled for this Spring.

The Trudeau government is still refusing to enforce the FNFTA.

The challenges facing First Nations communities have been centuries in the making. Change takes time. More importantly, change takes courage. And Charmaine's courage is driving that change.

GENERATION SCREWED

Betting on the #NextGeneration



advanced communications, research and organizational skills. Since starting the mentorship program, Lucus and Mathieu were both offered positions with the CTF as part-time interns during the winter 2020 semester.

Prior to creating a formal mentorship program, the CTF produced such advocacy, policy and communications leaders as Ouébec Director Renaud Brossard and Devin Drover and Nicolas Gagnon, who lead regional advocacy groups. It is our hope that additional mentorship for current and future GS co-ordinators will increase the number of vocal advocates for taxpayer issues for generations to come.

CTF Vice President, Communications Todd Mackay, leading our "How to write op-eds" workshop.



by Kris Rondolo Executive Director of

eaders of The Taxpayer may be aware of the substantial efforts that go into training our student co-ordinators under the Generation Screwed (GS) program.

However, we rarely talk about our internal programs that help us catapult the GS kids from student leaders to

leaders in their own professional fields, whether in communications, policy, politics or business.

From our first campus clubs in 2013 to the current class of GS co-ordinators, it was always the hope of the Canadian Taxpayers Federation that students who pass through GS would take their skills and apply them beyond the student advocacy sphere.

After seeing former GS students become leaders in their own fields. we decided to come up with a more

nearly three full work weeks' worth of sick days. formal professional development plan

for our students.

The idea followed the success of our pilot mentorship program, which paired an intern or a local GS co-ordinator with a regional CTF spokesperson. Lucus Riccioni from the University of Calgary paired with CTF Alberta Director Franco Terrazzano, and Mathieu Kazan-Xanthopoulos with CTF Ouébec Director Renaud Brossard. Both students were able to help our directors with their research and regional events, enabling them to be directly part of activities in their regions.

al Co-ordinator Lucus Riccioni and CTF Alberta

Director Franco Terrazzano in front of the Alberta legislature

delivering a "get well soon" package for bureaucrats taking

The students were able to learn

Through the generous support of our donors and the legacy program, we have been able to invest more money into our educational programs. For our students, this means more internship and mentorship opportunities and a substantial investment in their professional development as future leaders.

GS Campus Co-ordinator Math

Kazan-Xanthopoulos, assisting

Brossard during a media scrum

CTF Québec Director Renaud

outside Montreal City Hall.

To understand what the GS program means for students, our GS co-ordinator and now Ouébec research intern. Mathieu has prepared a look at what the GS program has done for his academic and professional development. Check it out on the opposite page.

A YEAR WITH GENERATION SCREWED

t's never easy figuring out what you want to do in life when you're young; it takes a leap of faith.

As a student at the University of Concordia, majoring in political science and minoring in law and society, I knew I was in the right academic program. Still, I had no clue as to where my diploma would take me.



After starting university in the fall of 2018, I initially struggled to adapt to the rhythm. Like most students. I started questioning my journey and what I was doing. I decided to get involved in partisan politics on campus, thinking it would be the next step toward becoming a better advocate for myself and my generation.

Just as I started my involvement in partisan politics, I met Patrick Beacham, a smart and dedicated student. Patrick told me about this Generation Screwed group he was involved with. Rather than sticking to one party and getting an unqualified politician elected at any level, he said, we could concentrate on issues that matter most to our generation, such as government debt, government

Mathieu sneaking a

selfie with the prime

minister's carboard

Burden cheque.

cut-out and our My Tax

waste and the sky-high taxes they cause.

It didn't take me long to feel right at home with the GS network.

Working alongside dedicated young Canadians. I found myself fighting big government, pushing for intergenerational fairness and making our voices heard by out-of-touch bureaucrats. Being part of GS is an essential step for students

MATHIEU KAZAN-XANTHOPOULOS Generation Screwed Campus Co-ordinator for Concordia University and Québec researcher for the Canadian Taxpayers Federation

who are passionate about guaranteeing that every generation gets a fair deal.

My first GS retreat back in 2019 impressed me. Not only was I able to acquire new skills, but also build lasting bonds with fellow GS co-ordinators across the country. The skills we learned range from opinion writing, to time management, to how to network. We gained a better understanding of the GS philosophical groundings.

Thanks to GS, students learn valuable professional skills before they reach the job market and can more easily stand out at job interviews. The program's dedication to helping us develop academically and professionally has become the cornerstone of our success as student leaders. For that reason, I encourage more students from coast to coast to get involved with our movement, get some training and, most importantly, make their voices heard.

Past, present, and current GS co-ordinators have built a fantastic movement through their efforts on campus and in their local regions. The CTF's continued dedication means many more opportunities for students like myself.

Since starting a part-time internship with the CTF in Ouébec, I have developed skills in political communications and research, going much further and in a much more practical direction than we do in class. It has helped me grow not only in a very personal sense but also in my role advocating for GS on campus.

Now, more than ever, I have the tools necessary to make sure those out-of-touch bureaucrats hear what we have to say.



The Taxpayer / WINTER/SPRING 2020 / 37 **36** / taxpayer.com

BRITISH COLUMBIA

Give drivers A CHOICE on auto insurance



rivers are finally hearing from politicians that it's time to open up the Insurance Corporation of British Columbia to competition and end the government monopoly.

The good news is that we are finally getting some traction on this issue, but the bad news is that it's coming from the Opposition leader, and he's not in the driver's seat.

B.C. Liberal Leader Andrew Wilkinson was fresh off his annual party meeting in Prince George when he told The Province





columnist Mike Smyth on CKNW radio:

"I think ICBC should be open to competition. That's the whole idea, so people have a choice."

This is welcome news, because up until now politicians were satisfied with trying to tinker around the edges of the ICBC jalopy instead of towing it to the wreckers and offering drivers a chance to shop around for their auto insurance.

Although drivers were demanding lower rates, the NDP government of Premier John Horgan was unwilling to give up the monopoly created back in the 1970s, so it made a dramatic move. It moved to "no fault" insurance which takes away injured drivers' right to hire their own legal counsel if they're hurt in a crash. Under the new system, whatever ICBC decides you are getting is all that you are getting. If you are injured in a crash under this new system, you are tied to an ICBC adjuster forever, similar to the way the Workers Compensation Board operates.

The attorney general and minister responsible for ICBC, David Eby, recently stated that many drivers don't trust ICBC — so why would he make a U-turn and buckle in injured drivers even more tightly?

While the government is promising that rates will come down by 20%, those potential future reductions would still see B.C. drivers paying the highest auto insurance rates in Canada.

The Canadian Taxpayers Federation will keep pushing to break the government monopoly by dousing the ICBC dumpster fire with competition and choice.





ne year after the legislature spending scandal, employees are finally posting their travel expenses online so taxpayers can see what they are up to. To celebrate this accountability baby step, the CTF spent \$8 on a tarp to cover the \$3,200 firewood splitter that taxpayers inexplicably paid for. Woody the Woodsplitter is still in the parking lot behind the legislature building in Victoria. It was getting rained on and was starting to rust, so we decided to protect our collective investment.

BUDGET: 'NETFLIX AND BILL'

taxpayers are getting walloped again by the least provincial budget with a jacked-up carbon tax on taxpayers are getting walloped again by the 2020 natural gas, a new tax on sweetened drinks and a new tax on

The CTF was inside the five-hour government lockup in Victoria where the budget was presented. We pored over the documents and found a new Netflix tax that was hidden and going unnoticed by the media. We made sure to alert them.

On page 64, under the opaque headline "Registration Requirements Expanded," the government announced, "Canadian sellers of goods, along with Canadian and foreign sellers of software and telecommunications services, will be required to register as tax collectors if specified B.C. revenues exceed \$10,000."

In plain English: If you pay for audio or visual streaming services such as Netflix and Spotify, you will now be taxed.

The government plans to rake in an extra \$16 million per year from the Netflix tax.

An even higher carbon tax

We will also see a higher than anticipated carbon tax on our natural gas bills thanks to the new budget. The B.C. carbon tax goes up to \$45 per tonne in April, the highest in Canada, and we already knew that was coming.

What we didn't know was the provincial government is "harmonizing" the formula that underpins the B.C. carbon tax with the one used federally, making us pay even more tax on natural gas.

We will go from paying 7.6 cents to 8.82 cents per cubic

metre. Since most residential customers are already paying more for the carbon tax on their natural gas bills than they are for the actual fuel being used, we should now brace for an even stronger sticker shock when we heat our homes.

The government is going to rake in an extra \$17 million per vear by making this move.

A sugar tax on beverages that don't contain sugar

The B.C. government is cancelling the Provincial Sales Tax exemption for all sweetened drinks that are carbonated. It's also taxing some drinks that don't contain either sugar or bubbles.

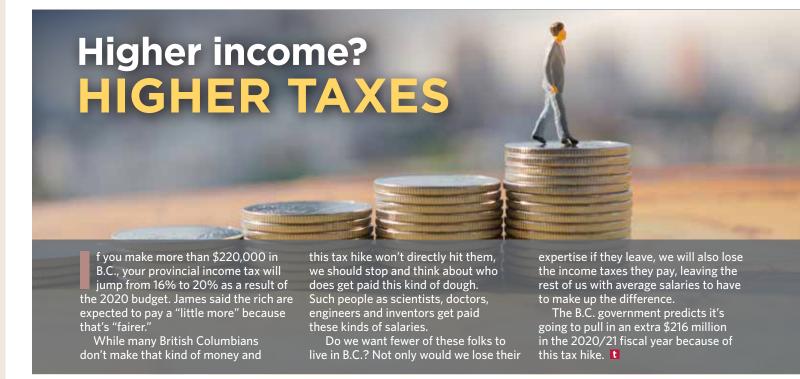
By hiking the tax on all soda pop, and all beverages that come out of a soda fountain, a mixed vending machine or a drink dispenser at a bar, the government will pull in a whopping \$37 million more per year once it's fully implemented.

The 7% tax also applies to diet pop with aspartame and fancy pops that use natural sweeteners such as stevia and monk fruit. The tax does not apply to fancy mocha lattes from coffee shops that contain the same amount of sugar as a can of pop.

Finance Minster Carole James told the budget information session that the tax was necessary to curb obesity, especially

There are several problems with this; the main one is that pop taxes don't work. They are just easy tax grabs.

When Mexico instituted a soda tax, sales initially dipped, but then bounced right back up to where they previously were. Children didn't get any thinner, but the government coffers were fatter.



Just how BIG is Alberta's contribution to Canada?



Terrazzano

made an oversized contribution to Canada. Since 1961, Albertans have paid more than \$600 billion more to Ottawa, and by

extension to the other provinces, than received back in federal spending and transfers.

Equalization is one of the federal transfer programs costing Albertans big-time. Through equalization, Alberta taxpayers have been forced to directly subsidize politicians who continue to oppose the province's development and call our oil "dirty energy." Former Alberta finance minister Ted Morton estimated that equalization cost Albertans \$3 billion in 2018 alone. And since equalization was adopted in 1957. Alberta has only received 0.02% of all payments, the last of which was in 1964.

Then there's the Canada Pension Plan. Because Alberta traditionally has a stronger economy and a large share of working Canadians, Albertans have contributed far more to the CPP than received back in benefits. The Fraser Institute has estimated that Alberta taxpayers have paid about \$28 billion more to the CPP than the amount of benefits paid back to Albertans over the last decade. Likewise, Albertans contributed more than \$12 billion more to Employment Insurance than was received back between 2007 and 2018.

While equalization, CPP and El attract a lot of attention, they are only part of the story. The biggest source of the transfer imbalance comes from federal income and business



taxes, which account for half of the extra money taken from Albertans and sprinkled across the country. No matter how you slice it, the federal tax dollars leaving Alberta far trump the amount of money coming back to the province.

Even during the downturn, Alberta remained the largest contributor in Canada and helped keep federal finances from going completely under. Without Alberta's net contribution to federal coffers, Ottawa's deficit in 2017 would have been more than \$39 billion. double the actual amount, according to the Fraser Institute.

After providing so much support to the rest of Canada for decades, Alberta taxpayers have every right to be angry with politicians in other provinces who want to keep roadblocking Alberta's development.



old onto your wallets, because income taxes are going up in 2020 due to a sneaky, backdoor tax grab known as bracket creep. It happens when governments don't adjust tax brackets with inflation, so that taxpayers who happen to get a raise are automatically bumped into a higher bracket, even though their higher income doesn't increase purchasing power.

Premier Jason Kenney promised Albertans that he would balance the books without increasing taxes, but his first budget included bracket creep, which his own bureaucrats believe will increase the government's tax take by \$600 million. This is expected to cost the average two-income family between \$70 and \$222 in 2020, depending on income level.

Higher taxes are the last thing Albertans need during these challenging times. The government should balance its books by addressing its spending problem. If the Alberta government brought its spending in line with British Columbia, taxpayers would save about \$15 billion every single year. And despite union activists calling for more government cash, the Alberta government brought in more revenue per person than B.C. did in 2018.

To quote the "Blue Ribbon Panel," the team of financial experts Kenney commissioned to do a deep dive into Alberta's spending problem:

"Raising taxes ... is not the answer. If a family was paying more than their neighbours for having their car serviced and getting worse results, it would not simply find more money to pay the higher costs. Instead, it would find out what others were doing to get better results at a lower cost."



Newly-elected Reform MP Jason Kenney wrote an op-ed in the Calgary Herald in 1997 criticizing the Chretien government for embracing Mulroney-era de-indexation of tax brackets.

What will the carbon tax cost you (includes GST on carbon tax)?

	Today	2022	2050*
Honda Accord (56 L tank)	\$2.60	\$6.50	\$38.98
Dodge Caravan (76 L tank)	\$3.53	\$8.82	\$52.91
Ford F-250 Diesel (110 L tank)	\$6.20	\$15.49	\$93.04
Diesel Semi Truck (851 L)	\$48.02	\$119.93	\$720.36
Household (120 GJ/Year)	\$132.08	\$330.71	\$1.981.21
Retail Store (300 GJ/Year)	\$330.20	\$826.77	\$4,953.02
Medium Fabrication Facility (10,000 GJ/Year)	\$11,006.70	\$27,558.98	\$165,100.54

int believes a \$300 per tonne carbon tax is needed by 2050 to reach its er



Tax payer.com

Here's what Ottawa's carbon tax will cost you

Iberta taxpayers celebrated a huge victory on May 30, 2019, when Premier Jason Kenney finally put the provincial carbon tax to bed. This was a huge fight the CTF was happy to lead. Canadians shouldn't be punished for the "sin" of heating our homes and fueling our cars.

A carbon tax-free Alberta was great while it lasted.

The feds began imposing their carbon tax on Albertans on Jan. 1, 2020. We will continue to fight the federal carbon tax until we defeat it, too. In the meantime, here's what you need to know about Ottawa's carbon tax costs.

The carbon tax started 2020 by adding another four cents per litre to the cost of gasoline, jumping to more than six cents per litre in April. The feds have already said the carbon tax will increase the price of gasoline by 11 cents in 2022, but taxpayers should be worried about even higher carbon taxes in the future.

The federal government believes a \$300 per tonne carbon tax is needed by 2050 to reach its emissions targets, according to a briefing document obtained by the CTF. This would massively increase the cost of gasoline

In the chart above we show you just how much the federal carbon tax will cost you before any federal rebate.

Saskatchewan's Growth Plan set to DEB



lans change and sometimes they change for the worse. In 2012, the Saskatchewan government released its Growth Plan that charted a path to a debt-free Saskatchewan. In 2020, its new Growth Plan has abandoned that commitment

and projects ever-increasing debt.

Which puts Premier Scott Moe's pledge to taxpayers at risk.

Let's put this shift in context.

In the early 1990s, government debts across the country were out of control and that was especially true in Saskatchewan. The NDP government's finance minister Janice MacKinnon had no choice but to slash spending and close 52 hospitals. Meanwhile, Alberta's premier Ralph Klein tackled the challenge with gusto and a few years later victoriously raised his "paid in full" sign to celebrate a debt-free Alberta. There was an inescapable consensus that perpetual deficits were irresponsible.

When Brad Wall's Saskatchewan Party came to power in 2007, the dedication to paying down debt was deeply entrenched in the new regime.

"It is a balanced budget that includes a \$250-million debt reduction to better position Saskatchewan for future generations," said finance minister Rod Gantefoer when he delivered his first budget.

In four years, Wall's team cut the province's taxpayer-supported debt from \$6.9 billion to \$3.8 billion and that's when the government released its first long-term Growth Plan.

"There is no greater legacy we can leave our children and grandchildren than a growing, prosperous and debt-free province in which to build their future," declared the plan, released in 2012.

It included a commitment to cut the debt in half by 2017 and create a heritage fund to save non-renewable resource revenues.

Unfortunately, none of that happened.

By 2017, non-renewable resource revenues were reduced by more than half and fell to about \$1.4 billion, while spending went up by \$3 billion compared to 2012. Instead of being cut in half, the province's debt had soared to \$10 billion.

The finance minister, Kevin Dougherty, responded by raising and expanding the provincial sales tax to add about a billion dollars to the tax burden for Saskatchewanians and Wall stepped down as premier.

In the ensuing Saskatchewan leadership race, the Canadian Taxpayers Federation asked candidates to sign a pledge to balance the operational budget in 2019, to establish a plan to start paying down the debt by 2022 and a promise to not raise taxes. Scott Moe signed that pledge and went on to become premier.

Early returns were good. Moe avoided major tax hikes and balanced the operational budget on schedule in 2019. However, the province continued to borrow heavily and the debt hit \$13.1 billion. Worse, the province projected the debt to hit \$15.5 billion in 2022.

But then the Saskatchewan government announced it would draft a new Growth Plan. It was an opportunity to reset and recommit to debt reduction. The CTF provided a detailed submission calling on the government to keep the premier's promise to pay down debt.

The new Growth Plan proved a disappointment.

Instead of clear targets, it set out some vague

- Maintaining a balanced [operational] budget;
- Continuing to borrow for capital projects;
- Keeping the province's debt-to-GDP ratio among the top three among provinces; and,
- Taking further action to pay down debt.

The new Growth Plan replaces the vision of a debtfree Saskatchewan with a plan to increase debt for the foreseeable future. When governments borrow for infrastructure, it's nothing like a family getting a mortgage. Families make monthly payments and thereby create an asset they could potentially sell. Governments all too often cover their debt payments by borrowing more money .. and there's no resale value in a 30-year-old highway.

Worse, the commitment to keep Saskatchewan's debtto-GDP ratio within the top three provinces is laughable.

Economists at RBC peg Saskatchewan's net debt-to-GDP ratio at 15%, behind British Columbia at 14.6% and Alberta at 10.3%. Number four is 33.4% in Nova Scotia. In other words, Saskatchewan's Growth Plan would only avoid more than doubling the province's debt-to-GDP ratio.

Let's put that in perspective. Alberta's debt-to-GDP went up by 9.1% from 2015-16 to 2019-20. That means Saskatchewan could hand its economy over to Rachel Notley for an electoral term and still easily meet its debt-to-GDP Growth Plan target.

Plans change. Saskatchewan once had a plan to become a debt-free province. It was a plan that came in response to the fiscal disasters of the early 1990s and was rooted in the hope for a better future for our kids and grandkids. Now the plan is to keep borrowing while trying to avoid the overwhelming irresponsibility seen in other provinces. Let's hope the plan changes again.



Party leadership candidate Scott Moe signing the CTF's operational budget by 2019, start reducing the debt by 2022 and not implement any major tax increase.

MOE BLASTS OTTAWA AS **CARBON TAXES** MAKE A TOUGH HARVEST TOUGHER

n many parts of Saskatchewan, harvest has been a never-ending process that's brought unprecedented challenges. The federal carbon tax is making a tough situation tougher.

"We have a lot of grain that is in our bins that is being dried as we speak," said Saskatchewan Premier Scott Moe when he spoke to reporters after meeting with Prime Minister Justin Trudeau. "We see some exorbitant carbon tax bills that are coming in on propane and natural gas that is being used to dry that grain."

Moe showed a farmer's natural gas bill that included \$5,495 for carbon taxes.

Ottawa savs it's doing a review on competitiveness issues for sectors such as agriculture, but meanwhile farmers are still paying for the carbon tax while they're drying their grain.

While the federal government tries to figure things out, others seem to understand the situation.

"It's really strange to me that the Liberal government considers a grain drier, which is a piece of farm equipment, to be different from a tractor, which is a piece of farm equipment," said Kate Storey, the Green Party's agriculture critic, in an interview with the National Post. And she recognizes that grain driers are necessary. "We're talking about food not rotting in the field."

PALLISTER RIDES THE FENCE ON CARBON **TAXES**





MacKay

he carbon tax is perhaps the most hotly debated issue in Canada.

Prime Minister Justin Trudeau and British Columbia Premier John Horgan and are all-in on the carbon tax and want to keep raising it indefinitely.

Alberta Premier Jason Kenney. Saskatchewan Premier Scott Moe and Ontario Premier Doug Ford are leading the fight against the carbon tax.

Inexplicably, Manitoba Premier Brian Pallister keeps switching sides.

When he was first elected, Pallister's campaign platform didn't mention a carbon tax, but he went ahead with a plan to impose a provincial carbon tax that would cost Manitobans more than five cents per litre of gasoline. He tried to sell the tax by saying he wouldn't raise it, unlike the Ottawa version that is going up every year. Manitobans were not impressed. Trudeau wasn't impressed either and said he'd impose the federal carbon tax on top of the provincial version.

Suddenly, just before last year's provincial election, Pallister saw the light. He scrapped the provincial carbon tax proposal. He launched a court case

against the federal carbon tax. His campaign platform was clear.

"The federal government has unfairly imposed its rising carbon tax on Manitobans," states the Progressive Conservative 2019 election platform. "We filed a motion on April 3, 2019, challenging the federal carbon tax and the special deals and exemptions it has granted to other provinces."

A few months later, Manitobans punished the Trudeau Liberals in the federal election when they lost three out of their seven seats.

In the past, carbon tax advocates liked to say that supporting a carbon tax was a prerequisite for getting elected. That proved to be untrue in the Ontario provincial election. And the Alberta election. Then Pallister proved it was false in Manitoba. And even though the federal Liberals were re-elected, they lost their majority and the popular vote.

Despite overwhelming evidence that Manitobans oppose the carbon tax. Pallister switched sides again this winter.

"There's going to be a dialogue between the province and the federal government in respect of our madein-Manitoba green plan," said Pallister. "That dialogue will include a carbon price of some kind."

What happened to fighting the unfair

carbon tax? What happened to the principled stand against special deals and exemptions for different provinces? Apparently, Pallister decided it would be easier to ask Ottawa for his own special deal instead of fighting on.

"Pallister has flip-flopped on this issue more times than a pickerel on a dock," said NDP Opposition leader Wab Kinew. "He was for it, he was against it, now it's back on again."

But even Pallister's attempts to suck up to Ottawa didn't work.

Pallister asked the federal government to let Manitoba have a carbon tax that's low and doesn't rise over time. He also asked for credit for huge provincial investments in hydro dams.

"When we developed the price on pollution, it was always with the flexibility that the provinces could implement their own systems, if in fact they met a certain benchmark." responded federal Environment Minister Jonathan Wilkinson. "To the extent that we have to start looking to take account of things that were done in the past, it becomes a very challenging situation."

In other words, Wilkinson gave Pallister a hard "no." Ottawa isn't giving anyone credit for previous investments in hydro. And every province can have whatever kind of carbon tax it wants, as long as it's high enough and keeps going up as per the federal benchmark.

Even when Pallister's so-called dialogue with Ottawa broke down, he decided to go ahead with his own carbon tax. He is now planning to implement a \$25-per-tonne carbon tax that will add more than five cents per litre to the price of gasoline. Pallister is pairing the move with a plan to cut the PST by one point. Taxpayers have seen this movie before: British Columbia cut personal and business taxes to offset its original carbon tax, but those offsets have been eroded while the carbon tax has kept going up so taxpayers there are now paying much higher taxes as a result.

Further, it's silly to believe the Trudeau government won't keep



In the past, carbon tax advocates liked to say that supporting a carbon tax was a prerequisite for getting elected.

raising the carbon tax. The whole point of a carbon tax is that it goes up. In fact, the federal government believes a \$300 per tonne carbon tax is needed by 2050 to reach its emissions targets, according to a briefing note obtained by the Canadian Taxpavers Federation. In fact, it seems likely Pallister's plan will result in Manitobans paying both a federal and provincial carbon tax.

While Kenney, Moe and Ford remain steadfast in their opposition to the carbon tax. Pallister keeps switching sides in moves that will leave all taxpayers unhappy.



MANITOBA TURNS 150

his year Manitoba celebrates its 150th birthday as a province. While it's a milestone worth celebrating, it's worth remembering the path to provincehood was rocky. And the solutions hold lessons for today.

In the 1860s, the Canadian government started negotiations to take over the Hudson's Bay Company's land in the West. Unfortunately, nobody bothered checking with the people who actually lived there.

Metis leader Louis Riel launched a rebellion and was ultimately captured and executed for treason. Meanwhile, Ottawa was forced to recognize the lack of representation in the area and passed the Manitoba Act of 1870 that created the new province.

ties to confederation: the railroad. It's interesting to think about this history in the context of today's challenges. Provinces such as Alberta and Saskatchewan are voicing growing discontent with Ottawa's interference through such policies as equalization and carbon taxes. Thankfully, that discontent has so far been peaceful.

There are lessons here. The country became more unified because the federal government recognized the need for stronger local representation; reducing Ottawa's intrusion into provincial jurisdiction could be beneficial again. And if a national project such as a railroad strengthened Confederation, a pipeline could do the same thing today.



Ontario teachers' unions **SPEND BIG** hoping to cash in



by Jasmine

t's no secret in Ontario that teachers' unions are very powerful and well funded. What many Ontarians may not know is just how much those unions spend on advertisements to try to convince taxpayers to

hand over more money.

This past summer, the York Region local of the Elementary Teachers' Federation of Ontario (ETFO) spent \$8,000 flying a plane over Ford Fest (Premier Doug Ford's annual barbecue event) with a banner that read: "public education cannot afford Ford."

What these unions can afford is a multi-million-dollar advertising campaign against the premier. Facebook's ad library reveals that in just the 90 days prior to March 1st, the top two biggest spenders in the country for ads about social issues, elections or politics are two Ontario education unions: ETFO and the Ontario Secondary School Teachers' Federation (OSSTF). They spent more than any political party or organization in Canada. In three short months, they spent over half a million dollars running nearly 200 Facebook ads about Ford's "cuts to education."

The fact is that this government has not made cuts to education. Education funding has increased by \$1.2 billion since the last government left office.

There has only been a slight decline in per-student funding. For about two decades, student enrolment in Ontario public schools declined steadily, but

funding and staffing levels kept going up. That trend shifted recently with an increase in student enrolment, which means the total funding pot is divided among more students (hence a slight decrease in per-student funding, even though overall funding is up).

But a focus on this argument distracts from the bigger picture: funding isn't the issue. Per-pupil funding in Ontario public schools remains at more than \$12,000. For a class of 25 students. therefore, total annual funding is more than \$300,000.

Union ads will always ask for more money, but that's not what's needed right now. Ontario's public education system is broken, and we should be focused on fixing it instead of dumping in more money.

Ontario's public school system is bleeding money

Last year, the Ontario government offered to fund line-by-line audits to help school boards find savings, with a goal of saving 4%. Of the 72 publicly funded school boards in Ontario, only three took the premier up on his offer. And there's ample room for savings at the school board level.

Take the Toronto District School Board (TDSB) for example. Last year, it opted out of provincial competitiveness legislation that would open construction contract tendering to non-unionized companies. When the city of Waterloo opened construction bidding to non-unionized firms, cost savings ranged up to 30%.

Instead, the TDSB insisted on closing the process to non-union construction groups, meaning TDSB can expect to see more invoices like the \$150 bill it received to install a pencil sharpener with four screws. But this is hardly surprising. coming from a group that planned to spend more than \$5 million on high-end iPhones before the wasteful plan was revealed and rightly abandoned.

Although there's ample waste and opportunities for saving money at the board level, the majority of education funding (about 80%) goes into salaries. Currently, Ontario teachers' union bosses are demanding a 2% per year raise for teachers.

For background, the government has offered a 1% per year raise for the next three years. Every time government employees get a 1% raise, it costs taxpayers \$720 million. That's why the Canadian Taxpayers Federation called for a wage freeze before last year's budget was released. Ontarians can't afford to keep paying more.

Through a freedom of information request, the CTF discovered that the total compensation (salary plus the value of taxpaver-funded pension contributions and benefits) for topearning teachers in Ontario is more than \$120,000 per year. The province's public sector salary disclosure (Sunshine List) website shows the names of more than 10,000 Ontario public school teachers currently earning this amount, and that's not including administrators.

In 2013, the government intervened due to an oversupply of teachers in Ontario. Instead of questioning why the demand for the job was so high. the government's response was to regulate the supply of teachers by cutting the number of teachers' college spots in half and extending the program by two years. Outside the world of government, the market would have found the solution quite quickly: lower teacher pay to match the demand for teaching jobs with the supply of high-quality teachers.

Unfortunately, ignoring the underlying causes of this problem has landed the province in the situation it's in today: higher teacher pay means the province can afford fewer teachers and class sizes must increase as a result. The union bosses will never acknowledge this trade-off between higher pay and bigger class sizes, because they think taxpayers' pockets are bottomless.

Union boss wants environmental tax to give teachers bigger raises

Ontario is broke. The province has now surpassed \$350 billion worth of debt and is projecting a \$9-billion deficit this fiscal year. The only way to give teachers the bigger raises their union bosses are demanding would be to go further into debt or to raise taxes.

When the CTF asked OSSTF President Harvey Bischof how he thought the province was going to afford his \$7-billion demands, he suggested reinstating the cancelled cap-and-trade program to take \$3 billion more out of taxpavers' pockets.

This is a terrible idea, for a lot of reasons.

ON STRIKE
ON FOR
PUBLIC

Ontarians can't afford to pay more in taxes. Taxes are already, on average, the single largest household expense for Canadians. What's more, a recent Ipsos poll revealed that nearly half of all Canadians are \$200 or less away from financial insolvency at the end of every month. Raising taxes on struggling taxpayers to fund bigger raises for teachers simply isn't fair.

Ultimately, it's unreasonable to force taxpayers who, on average, earn far less than teachers to hand over more money for bigger raises. The average annual income in Ontario is \$55,000, but the average for teachers is around \$90,000.

If the unions get the 2% per year raise they're demanding, the 10,000 Ontario teachers already on the Sunshine List will get a raise of \$6,000 in the three-year contract period.

More debt isn't a good option either. Each Ontarian's share of that debt is more than \$24,000. Interest on that debt will cost taxpayers more than \$13 billion this year, which is more than

we spend on colleges and universities. In other words, there are other solutions for the Ontario public school system that don't require hefty tax hikes and more provincial debt. But the unions will never admit that, so the CTF has been

working hard to get

the message out.



The CTF has been on the media

and warning Ontario taxpayers

about what's at stake. We've done

circuit fact-checking the union bosses

countless interviews on TV, radio and

in newspapers, published op-eds in prominent newspapers and posted social media content and YouTube videos so our supporters can help share the facts.



The CTF's Ontario Director Christine Van Geyn has announced her departure from the organization following her parental leave. While we are sad to see Christine go, we are pleased that **Jasmine Pickel** will be staying on permanently as our Ontario Director.





ometimes, politicians ask the most inane questions. Montréal has a major problem with its retail streets: they are emptying out. According to the city's latest estimates, about 15% of all street-level retail spaces in Montréal now stand empty, prompting City Hall to launch a public consultation process to figure out why and how to remedy the problem.

Retailers have been saving the same thing for years: sky-high commercial taxes and a war on cars have been strangling their trade. After all, Montréal's commercial real estate taxes are the highest in the land,

sitting at a whopping \$38 per \$1,000 of assessed value, a full 50% above the national average, according to an Altus Group report.

In a survey conducted for the city. lowering commercial taxes was the number one solution requested by retailers to help them stay in business. And yet, when the 103 busybodies on Montréal council saw the results, their first reflex was to recommend a new tax on empty retail spaces, as if landlords didn't already have a financial incentive to fill their vacancies.

We presented a report on the topic at City Hall in January, explaining in detail

what could have been summed up in a single sentence: "You can't have the highest commercial taxes in the land and vibrant shopping streets; those two concepts are incompatible."

TAX

Only time will tell if these tax-hungry politicians will ever see the light.



than a year. We sent more than 3,000 freedom of information requests to all Québec government departments, agencies, Crown corporations, school boards and municipalities, attempting to compile our very own Sunshine List, since the government (unlike other provinces) wasn't doing so already.

What we found wasn't pretty. More than 450 of our requests never got any response or were rejected by government departments. Nevertheless, we found more than 43,500 bureaucrats grossing more than \$100,000 per year in areas of provincial jurisdiction. That's a whole lot of high salaries, costing Ouébec taxpayers more than \$5.3 billion annually.

A main area of concern was in the municipal sector, where the number of high-grossing employees varied wildly between similar-sized towns and cities. Take Trois-Rivières and Terrebonne. for instance. Those are two cities of similar size. Trois-Rivières is the largest centre in its region, while Terrebonne is a commuter town on the outskirts of Montréal. Despite Trois-Rivières's status as a regional hub, it was Terrebonne that had more high-grossing bureaucrats, nearly double that of Trois-Rivières.

If the government won't be more transparent with its taxpayers, we'll be happy to take it upon ourselves to shed some light so taxpavers can know more of what goes on behind closed doors in government buildings.



QUÉBEC

arlier this year, Montréal unveiled with great fanfare the new Dorchester Square. The renovations took years and cost millions, but the new park located right downtown indeed looked quite good.

There was one weird thing, though; the city built wo massive walkways over two separate underground

The walkways themselves had no practical utility, not saving a single step for pedestrians who would keep walking around those entrances on other pedestrian

paths. Given the fact there were steps onto the bridges, they were even closed off for winter.

\$800,000 BRIDGES TO

It was a clear waste of taxpayer dollars.

Wondering just how much those two bridges ended up costing municipal ratepayers, we filed an access to information request.

When we got the response, we fell out of our chairs. The two useless bridges cost municipal ratepayers a total of \$797,500.

Some would argue that's a drop in the bucket out of the \$5.7-billion Montréal budget. That would miss the greater point: those two bridges are only an example. There have been countless instances of waste unveiled in Montréal's parks renovation projects over the years, and it's clear the city is not willing to back down on useless expenses.



ow that Bombardier is selling off its divisions faster than vou can shout "subsidies." Québec's government has found a new aerospace company to shove millions of taxpayers' money into.

In all their wisdom and expertise, politicians and bureaucrats from Ouébec's Department of Economy and Innovation found their solution by looking back to the previous century:

they would spend \$30 million on a blimp manufacturer.

The company they chose is a French company named Flying Whales, which has neither customers nor a prototype. but is adamant the future will be filled with cargo zeppelins flying our skies.

As great as it is to poke fun at this ludicrous government expenditure, there is something quite infuriating in the way this subsidy deal was made.

Because it's not the first time this company tried getting taxpaverfunded support in Québec. As Le Journal published earlier this year, Flying Whales had already tried to get its hands on Québec taxpayers' money two years prior, under then-premier Philippe Couillard's Liberal government.

At the time, the department had commissioned a feasibility study and experts were quick to dismiss the project, saying it "would never fly."

The report pointed out that the blimp project was intended to reach hard-to-access mining sites in the North and would need to replace delivered cargo by quickly pumping aboard water to avoid flying away. The company hadn't considered the fact that water freezes for about half the year in the North.

The minister remains confident. saying his department has commissioned another study, which shows the project might work. However, he refuses to release the report and let citizens judge for themselves whether their money is well spent.

One thing is for sure, should this helium-filled bubble burst, we won't be the only ones saying "oh, the economy!"

The Taxpayer / WINTER/SPRING 2020 / 49 48 / taxpayer.com

DROPPING BUSINESS TAXES COULD BRING JOBS HOME



MacPherson

t's no secret the Atlantic provinces need more well-paying jobs and more people to fill them. In nearly every family, there's at least one young person we want to bring back home. Lowering taxes can help drive economic growth by attracting investment and allowing people to grow or start businesses, creating jobs. But governments are wary to lower

taxes. To them, it means less money in their coffers; less to spend on their pet projects (which should be cut anyway) but also less to spend on the important things. With aging populations, the demands on the health care system are relentless. The debt loads across the region are impossible to ignore. Governments are constantly focused more on bringing in revenue than on

providing relief for the taxpayers who foot their bills.

The good news is that with taxes, less is more. Lowering business taxes could actually bring governments in the Atlantic provinces more tax revenue. We've been telling governments for years to lower taxes on job creators and get out of their way. Finally, there's reason to hope that politicians might be hearing that message.

Nova Scotia's business tax rate of 16% was the highest in Canada. The province is finally lowering

it to 14% and cutting the small business tax from 3% to 2.5%, meaning both business taxes will now match neighbouring New Brunswick. Nova Scotia Premier Stephen McNeil said he thinks these tax cuts will spur economic growth. Going from "the highest business tax rate in Canada" to "among the highest business tax rates in Canada" is nothing to write on a welcome mat, but it's a step

In New Brunswick, Finance

Minister Ernie Steeves said last year that his government will lower taxes as soon as budget surpluses are larger, potentially by 2021, hoping to "unlock New Brunswick's economic potential." The government is reducing property taxes, and it has commendably begun reducing debt and appears to be focused on stimulating economic growth outside of government.

These are baby steps, but we will keep pushing these politicians to drop taxes further. There's a long way to go but dramatic drops in business taxes would send the bold message that's needed to attract job creators to the region.

Prince Edward Island has the highest business tax in Canada at 16%, which serves as an obvious deterrent to both new investment and growth for the businesses already calling the Island home.

Newfoundland and Labrador has high taxes, too, and is

NOVA SCOTIA DEBT:

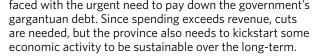
\$15.2 BILLION (\$15,800 PER PERSON)

NEW BRUNSWICK DEBT:

\$13.8 BILLION (\$17,800 PER PERSON) -**ROLLING BACKWARDS!**

PRINCE EDWARD ISLAND DEBT: \$2.2 BILLION (\$14,500 PER PERSON)

NEWFOUNDLAND AND LABRADOR DEBT: \$14 BILLION (\$27,000 PER PERSON)



loads have lowered their business taxes and seen success.

facing bankruptcy not long ago. In 2006, Saskatchewan's then-NDP government dropped the business income tax from 17% to 12%.

about 60% and the province started leading the country

revenue. Saskatchewan collected \$382 million in business taxes in 2005-06 before the rate fell. By 2008-09, Saskatchewan's business tax rate was down to 12% and the government's business income tax take had increased to \$593.5 million.

In the next two years, business income tax revenue soared to \$880.2 million, then \$1.15 billion.

taxes, more people working and paying taxes of their own, and ultimately, more money for governments.

Every Atlantic province needs to be concerned about debt, outmigration and retaining well-paying jobs. Lowering business taxes could be the key to sending a message, loud and clear, to investors at home and away that the region is open for business.



faced with the urgent need to pay down the government's

Other jurisdictions with lagging economies and large debt

Take Saskatchewan as an example. That province was

From then until 2011, Saskatchewan's GDP grew by in economic growth.

The business tax cuts also increased the government's

More business growth means more employers paying

NEW BRUNSWICK **BUSINESS PROPERTY TAX VICTORY**

anadian Taxpayers Federation supporters and all taxpayers can celebrate a victory in New Brunswick. Last year, an opposition MLA put forward a

motion to include machinery and equipment in property values to determine the amount of property taxes businesses will pay. This would have increased the cost of doing business, an unacceptable proposal given that New Brunswick job creators already pay taxes higher than most of Canada and the neighbouring United States. It's hard enough to compete and make a living without a tax hike. Last fall, a committee started exploring the idea.

In response, the CTF launched a petition opposing this property tax hike. We surveyed our supporters in New Brunswick. did some research and wrote an official submission to the committee.

You told us that property taxes in New Brunswick are already too high and those of you who provide jobs every day told us that these taxes have a significant impact on your businesses. Raising them would mean increasing your prices, losing business to competitors, working more than you'd like and/or cutting staff hours — although you didn't want to do any of this. Tax hikes would mean you couldn't purchase newer or more efficient equipment. invest or grow as quickly as you'd like to, or invest in innovation projects. Importantly, 98% of you told us that the opposition politicians pushing for this never even took the time to ask you about it. (That's why we did.)

In our submission, we stressed the need for New Brunswick to be competitive with other provinces and states and welcome more jobs outside of government. Tax hikes like this are the absolute last thing the government should be doing. New Brunswick taxpayers need relief, not higher taxes.

Today we are happy to tell you that after hearing from the CTF and other groups, the New Brunswick government will not be pursuing this tax hike. We love getting our supporters involved in directly pushing for lower taxes — and winning. Thank you for your support.

in the right direction.

POLITINKED









BITS & BYTES

#YOUTURE

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Union bosses may tell the media that teachers are going on strike because of "cuts to education," but we did some digging and found the real reasons.

For Ontario teachers' union bosses, it's all about compensation, not education. Watch our "Five inconvenient truths Ontario teachers' union bosses will never admit" video, as CTF Ontario Director Jasmine Pickel dismantles

the rhetoric the union bosses have been spreading.

For more videos on our campaigns, breaking news stories and events, make sure that you are subscribed to our YouTube channel at www.youtube.com/user/taxpayerDOTcom

If you like our videos, you can help us spread the word by sharing them with your friends and family.



Our "Five inconvenient truths Ontario teachers' union bosses will never admit" video on YouTube.



Every year, Generation Screwed recruits students in high school, college and university to join our fight for fairness.

CALLING ALL STUDENTS:

Generation Screwed is recruiting for 2020-2021

Our student co-ordinators help us organize advocacy and social events on campus, making sure that students from across Canada know the real legacy of too much government spending and the resulting debt we'd have to pay for through higher taxes.

Know someone who's passionate and motivated? You can find our recent volunteer posts on our GS Facebook page at www.facebook.com/GenerationScrewed

#TWITTER

Lightning-fast alerts on government waste only on Twitter

From dubious expenses and government projects going way over budget to questionable decisions made by politicians of all stripes, our CTF staff won't stop digging until taxpayers get



the answers they deserve.

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Share our petitions online

#FACEBOOK

Help us reach thousands of taxpayers on Facebook

Before Justin Trudeau could offer millions for the duke and duchess of Sussex's security detail, we beat him to the punch by mobilizing more than 100,000 taxpayers across Canada. They signed a petition calling on the government to make sure that taxpayer dollars won't be used to support Harry and Meghan.

To help us share petitions, videos and infographics with thousands of taxpayers from coast to coast, follow and "like" us on Facebook and share your favourite content with your friends and family. You can find us at www.facebook.com/taxpayerDOTcom

BY THE NUMBERS \$





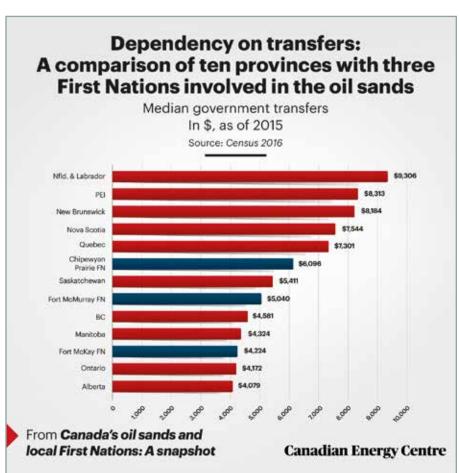
Unemployment rate of aboriginals living in Newfoundland and Labrador



Unemployment rate of all aboriginals living on reserve in Canada



Unemployment rate of Chipewyan Prairie First Nation residents (near the oilsands)



IN THE NEXT EDITION OF THE TAXPAYER THE CTF AT 30



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The CTF's 2019 Annual Report has just been released You can download it on our website: www.taxpayer.com/about

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